



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

Storage

UK 916.7 RUB

Conveyancing costs (Rubinstein's),

HARVARD LAW LIBRARY

ATR8937



3 2044 038 212 486



**HARVARD LAW SCHOOL
LIBRARY**

X
R 8966C

LONDON
WATERLOW BROS. & LAYTON, LIMITED, PRINTERS,
24 & 25, BIRCHIN LANE,
AND BROKEN WHARF, UPPER THAMES STREET, E.C.

PREFACE TO THE TENTH EDITION.

THE cases decided by the various Courts since the Ninth Edition was published have been added, and the notes revised in accordance with the principles laid down.

10/9/52
S. X m.
The compulsory registration of title having been applied to the whole of the Administrative County and the City of London, the fees and costs allowed thereon have become of first importance to London Solicitors. The new Registry Office has been completed and is now occupied, and, despite efforts on the part of the profession to lay open the want of effectual consideration which investors in land and houses obtain for the extra expense in fees and costs, there seems little hope of the compulsory system being abolished. The members of the profession seem to have overlooked, or at least to doubt the authority of, the decision of the present Master of the Rolls given in the Court of Appeal in the case of *Capital and Counties Bank v. Rhodes* (1903, 1 Ch. 631), which decided that once the legal estate suspended by the Land Transfer Act of 1897 had been vested in a purchaser by registration of his possessory title, the property might be legally passed on by ordinary deed without registration at the Land Registry.

It is hoped the notes on the sections and rules and necessary additions to the tables will prove as serviceable as the original tables appear to have been.

October, 1907.

J. F. C. B.

769044
Digitized by Google

CONTENTS.

	PAGE
TABLE OF CASES	3
INTRODUCTION	10
SUMMARY AND NOTES	21 to 76
 THE SOLICITORS' REMUNERATION ACT, 1881—	
Section 1. Short Title, Extent, Interpretation . . .	77
„ 2. Power to make General Orders . . .	78
„ 3. Communication to Incorporated Law Society—	79
„ 4. Principles of Remuneration . . .	79
„ 5. Security for Costs and Interest on Disbursements	80
„ 6. Order to be laid before Parliament . . .	80
„ 7. Effect of Order as to Taxation . . .	80
„ 8. Power for Solicitor and Client to agree on form and Amount of Remuneration—	81
„ 9. Restriction on Solicitors' Act, 1870 . . .	82
 GENERAL ORDER—	
Clause 1. Commencement, Exception from Schedule 1 .	83
„ 2. Nature of business to which remuneration prescribed by Schedule applies . . .	84
„ 3. Property in drafts	85
„ 4. Disbursements not included in scale allowances	85
„ 5. Additional remuneration for special exertion	85
„ 6. Solicitor can elect to charge otherwise than by scale	85
„ 7. Security for costs and interest . . .	85
„ 8. Definitions	86
 SCHEDULE 1.—Part I. Scale of Charges on Sales, Purchases and Mortgages	
Rule 1. Sale in separate lots—	87
„ 2. Attempted sale and subsequent effectual sale .	88
„ 3. Allowance to Solicitor acting for both Mortgagor and Mortgagee	88
„ 4. Charges allowed for parties having distinct interests	89
„ 5. Charges allowed certain parties to a Deed—	89
„ 6. Charges allowed for Conveyance and Mortgage—	89
„ 7. Fractions how charged	89
„ 8. Minimum Charges	89

SCHEDULE 1—*continued.*

PAGE

Rule 9. Charges on Purchase subject to incumbrances -	89
„ 10. Charges on Transfer of Mortgage and further charges - - - - -	89
„ 11. Scale allowances for conducting sale and negotiating, when chargeable - - - -	90
„ 12. Alternate allowance for negotiations- - -	90

SCHEDULE 1.—Part II. Scale of Charges as to Leases or Agreements for Leases at Rack Rent - - - -	91
--	----

Scale of Charges as to Conveyance in Fee, or for any other Freehold Estate Reserving Rent, or Building Leases Reserving Rent, or other Long Leases not at Rack Rent (except Mining Leases), or Agreements for the same respectively - - - - -	91
---	----

Rule 1. Charge for Abstract- - - - -	92
„ 2. Solicitor for Lessor and Lessee- - - -	92
„ 3. Joinder of parties to Mortgage in Lease - -	92
„ 4. Charge of Solicitor of third person joining in Lease - - - - -	92
„ 5. Charge where Premium paid for Lease - -	92
„ 6. Fractions- - - - -	92

SCHEDULE 2. Instructions for and Drawing and Perusing Deeds, Wills and other documents - - - -	93
Attendances - - - - -	93
Abstracts of Title (where not covered by Scale) - -	93
Journeys from home - - - - -	93

MORTGAGEES' LEGAL COSTS ACT, 1895 - - - -	94
---	----

LAND TRANSFER ACTS, 1875, Secs. 73, 111 and 112- - -	99
--	----

„ „ „ 1897 „ 22 - - - -	103
-------------------------	-----

„ „ „ „ „ 24 - - - -	107
----------------------	-----

RULES UNDER LAND TRANSFER ACTS, 1875 AND 1897 -	108 to 116, 123
---	-----------------

ORDERS „ „ „ „ „ -	117 to 122, 125
--------------------	-----------------

TABLES OF CHARGES (<i>see Index</i>) - - - -	126 to 158
--	------------

PRECEDENTS OF STATEMENT OF CHARGES (<i>see Index</i>) -	159 to 177
---	------------

APPENDIX—

Extracts from Statutes relating to Costs :

The Solicitors' Act, 1843 - - - -	179
-----------------------------------	-----

The Solicitors' Act, 1860 - - - -	184
-----------------------------------	-----

The Solicitors' Act, 1870 - - - -	185
-----------------------------------	-----

Stamp Duties- - - - -	191
-----------------------	-----

INDEX - - - - -	213
-----------------	-----

TABLE OF CASES.

	PAGE
Adams, <i>in re</i> , L. R. 2 P. & D. 367 ; 41 L. J. P. 31	30
Aiken, <i>re, ex parte</i> Shannon, 1902, 1 Ir. 1	74
Allen, <i>in re</i> , Davies v. Chatwood, 48 L. J. Ch. 358	31
Allen, <i>in re</i> , 34 Ch. D. 433 ; 56 L. J. Ch. 487 ; 56 L. T. 6 ; 35 W. R. 218 (C.A.)	44
Att.-Gen. v. G. E. R. Company, 11 Ch. D. 449 ; 5 App. Ca. 473	25
Automatic Photograph (Foreign and Colonial) Co., Ltd., <i>in re</i> (unreported)	49
Aylesford, Earl of, v. Earl Poulett (1891), 1 Ch. 248 ; 60 L. J. Ch. 204 ; 63 L. T. 519 ; 64 L. T. 336 ; 39 W. R. 106, 241 (C.A.)	35, 59
Baker, <i>ex parte, re</i> Stogdon, W. N. (1887), p. 9 ; 56 L. J. Ch. 420 ; 56 L. T. 355	28
Baker v. Denning, 8 A. & E. 94	30
Barton to Irvine, 1899, 1 Ir. R. 515	35
Baylis, <i>in re</i> , 65 L. J. Ch. 612, 40 Sol. Jour. 355, 532 ; 31 L. J. N. C. 200 ; W. N. (1896), 34 ; 100 L. T. 511 ; 1896, 2 Ch. 107 ; 74 L. T. 506 ; 44 W. R. 533 ; 60 J. P. 234	29
Baylis, E. A., <i>in re</i> , 1907, 2 Ch. 54 ; 76 L. J. Ch. 358	75
Beck's Settled Estate, <i>in re</i> , 24 Ch. D. 608 ; 52 L. J. Ch. 815 ; 49 L. T. 95 ; 31 W. R. 910	41
Bircham, <i>in re</i> , 39 Sol. Jour. 640 and 693 ; 1895, W. N. 110, 124 (13) ; 1895, 2 Ch. 786 ; 30 L. J. N. C. 412, 470 ; 64 L. J. Ch. 768 ; 99 L. T. 213, 309 ; 43 W. R. 673 ; 11 T. L. R. 547 ; 73 L. T. R. 129	35
Blair v. Cordner, W. N. 1887, p. 162 ; 19 Q. B. D. 516 ; 56 L. J. Q. B. 642 ; 36 W. R. 109	48
Blencowe, Metcalfe v.	45
Bonass, <i>ex parte, re</i> Purcell & Lenahan, 27 L. R. Ir. 375	50
Bridewell Hospital and Metropolitan Board of Works, <i>in re</i> , 57 L. T. 155	46
Briscoe & Smith, <i>in re</i> , 1903, 1 Ir. 29	59
Burd v. Burd, 40 Ch. Div. 628 ; 58 L. J. Ch. 170 ; 60 L. T. 228 ; 37 W. R. 428	64, 65

Burdekin, <i>in re</i> , 30 L. J. N. C. 184, 271; 98 L. T. 472, 611; 1895, 2 Ch. 136; 72 L. T. R. 417, 639; 64 L. J. Ch. 561; 1895, W. N., p. 71; 43 W. R. 534; 39 Sol. Jour. 452	...	...	...	68
Burridge v. Bellew, 32 L. T. N. S. 807	...	...	...	31
Carter v. Rackham, <i>in re</i> Rackham	...	...	...	42
Cartington, <i>re</i> (Reported with <i>re</i> Beck, <i>vide supra</i>)	...	...	...	41
Caruth, <i>ex parte</i> , L. R. Ir. 478	...	...	...	83
Cathcart, <i>ex parte</i> , <i>in re</i> Stuart, 1893, 2 Q. B. 201	...	...	...	29
Cholditch v. Jones (1895), W. N., p. 147, No. 8; (1896), 1 Ch. 42; 65 L. J. Ch. 83; 30 L. J. N. C. 685; 73 L. T. R. 528; 100 L. T. 86; 44 W. R. 124; 40 Sol. Jour. 70; 12 T. L. R. 49; 59 J. P. 793	...	...	...	37, 65
Clare v. Joseph, 1906, 2 K. B. 592; 75 L. J., K. B. 580; 95 L. T. 197; 22 L. T. R. 617	...	...	...	30
Colquhoun, <i>re</i> , 1 Sm. and G. App. 1; 22 L. J. Ch. 484; 5 De Gen. M. and G. 35; 23 L. J. Ch. 515...	...	...	...	31
Cookson, <i>in re</i> , 30 Sol. Jour. 305	...	...	...	22
Corporation of London, Galloway v., L. R. 4 Eq. 90	...	...	...	26
Crosier, <i>in re</i> Hill v. Humphreys, 1898, W. N., p. 8, No. 12	...	...	...	26
Curtice, Grey v., 1899 I. Ch. 121; 68 L. J. Ch. 60; 79 L. T. 713; 47 W. R. 294	...	...	...	34, 42, 52
Darcy v. White, 31 L. R. Ir. 142	...	...	...	35, 59
Davies v. Chatwood, <i>in re</i> Allen; L. J. Ch. 358	...	...	...	31
Day v. Kelland, 70 L. J. Ch. 3; 1900, 2 Ch. 745; 83 L. T. 447; 49 W. R. 66; 1900 W. N., p. 234	...	...	...	105
Dean, <i>in re</i> , Ward v. Holmes, 32 Ch. D. 209; 55 L. J. Ch. 420; 54 L. T. 266	...	...	...	55
Denne and Secretary of State for War, <i>in re</i> , 54 L. J. Ch. 45; 51 L. T. 657; 33 W. R. 120; W. N. 1884, p. 206	...	...	...	34, 38
Denning, Baker v., 8 A. & E. 94	...	...	...	30
Doody, <i>in re</i> , Fisher v. Doody (1893), 1 Ch. 129	...	...	...	103
Drielsma v. Manifold, 7 R. 368; 1894, 3 Ch. 100; 63 L. J. Ch. 653; 71 L. T. 62; 42 W. R. 578	...	...	...	37, 65
Dyson, Fletcher, & <i>in re</i> , 72 L. J. Ch. 791; 1903, 2 Ch. 688; 89 L. T. 473; 52 W. R. 27	...	...	...	75
Earnshaw-Wall, <i>in re</i> , 8 R. 558; 1894 III. Ch. 156; 63 L. J. Ch. 836; 71 L. T. 173; 42 W. R. 567	...	...	...	21, 38, 40

	PAGE
Eley, <i>in re</i> , 37 Ch. D. 40; 56 L. J. Ch. 905; 57 L. T. 253; 36 W. R. 96	33, 104
Emanuel and Simmonds, <i>in re</i> , 33 Ch. D. 40; 55 L. J. Ch. 710; 55 L. T. 79; 34 W. R. 613; 51 J. P. 22 (C.A.)	70, 71, 72
Evans, <i>in re</i> , 1905, 1 Ch. 290; 74 L. J. Ch. 204; 92 L. T. 151; 69 J. P. 104; 3 L. G. R. 167	47
Eyre, Ward <i>v.</i> , 15 Ch. D. 130; 49 L. J. Ch. 657	22
Eyre <i>v.</i> Wynn Mackenzie (1894), 1 Ch. 218; (1895), W. N. 161; (1896), 1 Ch. 135; 100 L. T. 197; 65 L. J. Ch. 194; 73 L. T. R. 571; 44 W. R. 273; 40 Sol. Jour. 184	103, 104
Faulkner, <i>in re</i> , 36 Ch. D. 566; 56 L. J. Ch. 1011; 57 L. T. 342; 36 W. R. 59	61, 62, 64
Fernandes, <i>in re</i> , W. N. 1878, p. 57	28
Field, <i>in re</i> , 29 Ch. D. 608; 54 L. J. Ch. 661; 52 L. T. 480; 33 W. R. 504, 553; 49 J. P. 613 (C.A.)	25, 71
Field <i>v.</i> Hopkins, 44 Ch. D. 530	103
Fitzsimmons <i>v.</i> Mostyn, 1 L. S. G. 69	75
Fleming <i>v.</i> Hardcastle, W. N. 1885, p. 106; 52 L. T. 851; 33 W. R. 776	25, 38, 46, 50
Fletcher & Dyson, <i>in re</i> , 1903, 2 Ch. 688; 72 L. J. Ch. 791; 89 L. T. 473; 52 W. R. 27	75
Fortescue <i>v.</i> Mercantile Bank of London (1897), 2 Q. B. 236; 45 W. R. 529	57
Frape, <i>in re</i> , <i>ex parte</i> Perrett (1893), 2 Ch. 284; 62 L. J. Ch. 473; 68 L. T. Ch. 473; 68 L. T. 47, 558; 41 W. R. 232, 417	29, 30
Furber, <i>in re</i> , 1898 W. N., p. 80; 1898 W. N., p. 160; 1898 2 Ch. 538; 67 L. J. Ch. 593; 79 L. T. 266; 47 W. R. 184	66
Gallard, <i>re</i> , <i>exp.</i> Harris, 21 Q. B. D. 38; 57 L. J. Q. B. 528; 59 L. T. 147; 36 W. R. 592	58
Galloway <i>v.</i> Corporation of London, L. R. 4 Eq. 90	26
Garner, <i>in re</i> , <i>Times</i> , 29 May, 1906	57
Glascodine and Carlyle, <i>in re</i> , 52 L. T. 781	56
Goodall, Powell <i>v.</i> , <i>in re</i> Harris, 56 L. T. 447; W. N. 1887, pp. 29 and 74 (C.A.)	65
Gradwell <i>v.</i> Aitchison, 10 T. L. R. 20	65
Gray, <i>in re</i> , 30 Sol. Jour. 551	31, 76
Gray and others, <i>in re</i> , 70 L. J. Ch. 133; 1901, 1 Ch. 239; 84 L. T. 24; 49 W. R. 298	45, 75, 76
Gregg <i>v.</i> Slater, 25 L. J. Ch. 440	104

G. E. R. Company, Att.-Gen. v., 11 Ch. D. 449; 5 App. Cas. 473	21
Greville, <i>in re</i> , 40 Ch. Div. 441; 58 L. J. Ch. 256; 60 L. T. 43;	
37 W. R. 150	21, 34
Grey v. Curtice, 1899 I. Ch. 121; 68 L. J. Ch. 60; 79 L. T. 713;	
47 W. R. 294	34, 42, 52
Grey's Brewery Co., <i>in re</i> , 56 L. T. 298	66
Grissell v. Robinson, 3 Bing., N. C. 10	76
Hardcastle, Fleming v	36, 50
Harris, <i>in re</i> , Powell v. Goodall, 56 L. T. 477; W. N. (1887), pp.	
29 and 74 (C.A.)	65
Harrison, Beaumont & Smith, <i>in re</i> , Law Society's Gazette,	
1905	27
Hastie & Crawford, <i>in re</i> , W. N. (1888), p. 95; 36 W. R. 572	79
Hellard, <i>in re</i> (1896), W. N. 49; (1896), 2 Ch. 229; 65 L. J. Ch.	
550, 74 L. T. 457; 44 W. R. 475	30, 81
Hester v. Hester, 34 Ch. D. 607; 55 L. T. 669 and 862; 56 L. J.	
Ch. 247; 35 W. R. 233; 51 J. P. 438	44
Hibbert v. Lloyd (1893), 1 Ch. 129	95
Hickley and Steward, <i>in re</i> , W. N. (1885), p. 15; 54 L. J. Ch.	
608; 52 L. T. 89; 33 W. R. 320	37
Hill v. Humphreys, <i>in re</i> Crosier, 1898 W. N., p. 8, No. 12	26
Hogan's Estate, <i>in re</i> (1894), 1, Ir. R. 503	82
Holden v. North Eastern Railway, 48 S. J. 526	46
Holmes, Ward v., <i>in re</i> Dean, 32 Ch. D. 209; 55 L. J. Ch. 420;	
54 L. T. 266	55
Horn and Francis, <i>in re</i> (1896), 2 Ch. 797; 66 L. J. Ch. 15; 75 L. T.	
370; 45 W. R. 72	71, 81
Humphreys v. Jones, 31 Ch. D. 30; 55 L. J. Ch. 1; 53 L. T.	
482; 34 W. R. 1 (C.A.)	23, 38
Humphreys, Hill v., <i>in re</i> Crosier, 1898 W. N., p. 8, No. 12	22
Inderwick, <i>in re</i> , 25 Ch. D. 279; 54 L. J. Ch. 72; 50 L. T. 221;	
32 W. R. 541 (C.A.)	30
Jennings v. Johnson, L. R. 8 C. P. 425	30
Jerome, <i>in re</i> , 1907 2 Ch. 145	53
Johnson, Jennings v., L. R. 8 C. P. 425	30
Jones, <i>in re</i> , 64 L. J. Ch. 832; 30 L. J. N. C. 472; (1895), 2 Ch.	
719; W. N. (1895), 132; 99 L. T. 335; 44 W. R. 10;	
65 L. J. Ch. 191; 30 L. J. N. C. 742; (1896), 1 Ch. 222;	
W. N. (1895), 157; 73 L. T. R. 543; 100 L. T. 158; 44	
W. R. 146; 40 Sol. Jour. 116; 60 J. P. 7	32

	PAGE
Jones, Cholditch <i>v.</i>	37, 65
Jones, Humphreys <i>v.</i>	23, 38
Jones & Webster, <i>in re</i> , 1902, 2 Ch. 551; 71 L. J. Ch. 749; 87 L. T. 213	51
Joseph, Clare <i>v.</i> , 1906, 2 K. B. 592; 75 L. J., K. B. 580; 95 L. T. 197; 22 L. T. R. 617	30
Keeping & Gloag, <i>in re</i> , W. N. (1888) 49; 58 L. T. 679 ...	55
Kilkenny Corporation, <i>in re</i> , 1904, 1 Ir. 570	73
Knapp, Mearns <i>v.</i> , 37 W. R. 585	28
Lacey & Sons, <i>in re</i> , 25 Ch. D. 301; 53 L. J. Ch. 287; 49 L. T. 755; 32 W. R. 233 (C.A.)	33, 37, 55
Lee, Sweet <i>v.</i> , 3 M. G. 452	30
Longbotham & Sons, <i>in re</i> , 1904, 2 Ch. 152; 73 L. J. Ch. 681; 90 L. T. 801; 52 W. R. 660	45
Love, <i>in re</i> , 40 Ch. Div. 627... ..	43
McGarel, <i>in re</i> , 1897, W. N. 18; 1897, 1 Ch. 400; 66 L. J. Ch. 185; 76 L. T. 70; 45 W. R. 321	43, 70, 159
MacGowan, <i>in re</i> , MacGowan <i>v.</i> Murray (1891), 1 Ch. 105; 60 L. J. Ch. 118; 63 L. T. 793; 39 W. R. 227 (C.A.)	65, 67
McMurdo, <i>in re</i> , Penfield <i>v.</i> McMurdo, 1896, W. N. p. 171; 1897, 1 Ch. 119; 66 L. J. Ch. 67; 75 L. T. 576; 45 W. R. 244	48
Mahon, <i>in re</i> , W. N. (1892), p. 155; 41 W. R. 37; 9 T. L. R. 24 ...	84
Mahon and Sayer, <i>in re</i> (1893), 1 Ch. 807; 62 L. J. Ch. 65, 448; 68 L. T. 189; 41 W. R. 257; 9 T. L. R. 24, 230 (C.A.)	84
Margetts, <i>in re</i> , 1896, 2 Ch. 263; 74 L. T. 309; 44 W. R. 462	57
Marsden, <i>in re</i> , 40 Ch. Div. 475; 58 L. J. Ch. 260; 60 L. T. 696; 37 W. R. 525	47, 48
Martin, <i>in re</i> , 41 Ch. Div. 381; 58 L. J. Ch. 478; 60 L. T. 555; 37 W. R. 497	38, 71
Mayor of London, <i>ex parte</i> , <i>re</i> Metropolitan Railway Company 34 Ch. D. 452; 56 L. J. Ch. 308; 56 L. T. 13; 35 W. R. 210	50
Mearns <i>v.</i> Knapp, 37 W. R. 585	28
Merchant Taylors' Company, <i>in re</i> , 30 Ch. D. 28; 54 L. J. Ch. 867; 52 L. T. 775; 33 W. R. 693 (C.A.)	23, 46
Metcalfe, <i>in re</i> , Metcalfe <i>v.</i> Blencowe, W. N. (1887), p. 254; 57 L. J. Ch. 82; 36 W. R. 137; 57 L. T. 925	45
Metropolitan Railway Company, <i>in re</i> , <i>ex parte</i> Mayor of London, 34 Ch. D. 452; 56 L. J. Ch. 308; 56 L. T. 13; 35 W. R. 210	50

	PAGE
Montagu Scott and Baker, W. N. (1889), p. 40	26
Murray, MacGowan v.	65
Negus, <i>in re</i> , 13 R. Jan. 237 (1895), 1 Ch. 73; 64 L. J. Ch. 79; 71 L. T. 716; 43 W. R. 68	45, 46, 70, 74, 75
Newbould, <i>in re</i> , Newbould v. Bailward, W. N. (1888), p. 228, 20 Q. B. D. 204; 14 App. Ca. 1.; 57 L. J. Q. B. 41; 36 W. K. 161, and 37 W. R. 401; 58 L. T. 334; 59 L. T. 906 ...	38, 64
Norris, <i>in re</i> , 1902, 1 Ch. 741; 71 L. J. Ch. 187; 86 L. T. 46, 616; 50 W. R. 316	34, 104
Norris, Schneider v., 2 M. & S. 286	30
North Eastern Railway, Holden v., 48 S. J. 526	46
O'Hagan, <i>ex parte</i> , 19 L. R. Ir. Ch. 99 (1887)	84
Onward Building Society, <i>in re</i> 1893, 1 Q. B. 16; 62 L. J. Q. B. 80; 68 L. T. 443; 41 W. R. 107; 57 J. P. 439 ...	53
Palmer, <i>in re</i> , 45 Ch. D. 291; 59 L. J. Ch. 575; 62 L. T. 778; 38 W. R. 673; 6 T. L. R. 377 (C.A.)	22, 28
Parker, <i>in re</i> , 29 Ch. D. 199; 54 L. J. Ch. 959; 52 L. T. 686; 38 W. R. 541	83
Parker, <i>in re</i> , Parker v. Blenkhorn, 59 L. T. 491; W. N. (1888), pp. 89 and 108 (C.A.) and 228	61
Parfitt, <i>in re</i> , 23 Q. B. D. 40... ..	58
Peace & Ellis, <i>in re</i> , W. N. 1887, p. 186; 36 W. R. 61; 57 L. T. 753	61
Perrett, <i>ex parte</i> , <i>in re</i> Frape, 1893, 2 Ch. 284	28, 29
Pomeroy & Tanner, <i>in re</i> , 1897, 1 Ch. 284; 66 L. J. Ch. 158; 1897, W. N. p. 8; 75 L. T. 625; 45 W. R. 245	48
Poole & Robinson, <i>in re</i> , 44 Sol. Jour 628	71
Poulett, Aylesford v.... ..	35, 59
Powell v. Goodall, <i>in re</i> Harris, 56 L. T. 447; W. N. (1887), pp. 29 and 74	65
Pybus, <i>in re</i> , 35 Ch. D. 568; 56 L. J. Ch. 921; 57 L. T. 362; 35 W. R. 770... ..	33
Rackham, <i>in re</i> , W. N. (1889), p. 214	44
Raven, <i>in re</i> , 45 L. T. 742; 30 W. R. 134... ..	28
Read, <i>in re</i> , 8 R. 489; 1894, 3 Ch. 238; 63 L. J. Ch. 831; 71 L. T. 189; 42 W. R. 601	42
Reade's Trusts, W. N. (1889), p. 26	83, 84, 95

	PAGE
Rees, <i>in re</i> , R. v. R., 58 L. T. 68	83
Rees v. Williams, L. R. 10 Ex. 200; 44 L. J. Ex. 116	28
Roberts, <i>in re</i> , 43 Ch. D. 53; 59 L. J. Ch. 25	103
Roberts, Stanford v.	23
Robertson, <i>in re</i> , 19 Q. B. D. 1; 56 L. T. 859; 35 W. R. 833	84
Robson, <i>in re</i> , 59 L. J. Ch. 627; 63 L. T. 372; 38 W. R. 556; 6 T. L. R. 334	79
Romain, <i>in re</i> , 1903, 1 Ch. 702; 72 L. J. Ch. 307; 88 L. T. 125; 51 W. R. 346	52, 67
Sander's Settlement, <i>in re</i> (1896), W. N. pp. 9 and 24; (1896), I. Ch. 480; 65 L. J. Ch. 426; 31 L. J. N. C. 96; 74 L. T. 261; 100 L. T. 337; 44 W. R. 309, 385; 40 Sol. Jour. 241; 31 L. J. N. C. 145; 100 L. T. 441; 40 Sol. Jour. 318; 12 T. L. R. 232	39
Savery v. Enfield Local Board, 1893, A. C. 218; 62 L. J. Ch. 674; 68 L. T. 722; 42 W. R. 33; 57 J. P. 581 (H. L., E.)	72
Scarlett, <i>re</i> "Times," 8 Nov., 1886... ..	23
Schneider v. Norris, 2 M. & S. 286... ..	30
Secretary of State for War, and Denne, 54 L. J. Ch. 45; 51 L. T. 657; 33 W. R. 120; W. N. (1884), p. 206	34, 38
Smith, Pinsent & Co., <i>in re</i> , 44 Ch. D. 303; 59 L. J. Ch. 590; 38 W. R. 685	40
Stanford v. Roberts, 26 Ch. D. 155; 53 L. J. Ch. 338; 50 L. T. 147; 32 W. R. 404; 48 J. P. 692	23
Stewart, <i>in re</i> , 41 Ch. D. 494; 60 L. T. 737; 37 W. R. 484	33, 39, 40, 43, 68, 95
Still, Welby v.	51, 74, 103
Stogdon, <i>in re</i> , <i>ex parte</i> Baker, W. N. (1887), p. 9	28
Stone v. Lickorish (1891), 2 Ch. 363	103
Stuart, <i>in re</i> , <i>ex parte</i> Cathcart (1893), Q. B. 201; 62 L. J. Q. B. 623; 69 L. T. 334; 41 W. R. 614; 9 L. T. R. 477; 545 C.A.	27
Sutton v. Sutton, 22 Ch. D. 511	25
Sweet v. Lee, 3 M. & G. 452	30
Sykes, <i>in re</i> , S. v. S., 56 L. J. Ch. 238; 56 L. T. 425; 36 W. R. 234	61
Thomas, <i>in re</i> Evans v. Griffiths, 1900 W. N., p. 36; 1900, 1, 454 53, 56	
Turner v. Willis, 1905, 1 K. B. 468; 74 L. J., K. B. 365; 92 L. T. 412; 53 W. R. 248	27

United Kingdom Land and Building Association, 40 Ch. D. 471 ; 58 L. J. Ch. 132 ; 60 L. T. 694 ; 37 W. R. 486	...	..	47
Wade Thomas, <i>in re</i> , 17 Ch. D. 348	...	...	41
Ward v. Eyre, 15 Ch. D. 130 ; 49 L. J. Ch. 657	...	...	22
Ward v. Holmes, <i>in re</i> Dean, 32 Ch. D. 209 ; 55 L. J. Ch. 420	...	...	56
Waters v. Chinery, 34 Sol. Jour. 284	...	...	83
Webb, <i>in re</i> , Still v. Webb, 1896, W. N. p. 176 ; 1897 1 Ch. 144 ; 66 L. J. Ch. 163 ; 75 L. T. 478 ; 45 W. R. 170	...	...	69, 77, 78
Webster & Jones, <i>in re</i> , 1902, 2 Ch. 551 ; 71 L. J. Ch. 747 ; 87 L. T. 213	...	...	51
Weddall, <i>in re</i> , 29 Sol. Jour. 85 ; W. N. (1884), p. 217	...	...	65
Welby v. Still (1893), W. N. 91 ; 8 R. 658 ; 1894 3 Ch. 641 ; 63 L. J. Ch. 931 ; 71 L. T. 426	...	...	51, 74, 103
Welby v. Still, 1895, 1 Ch. 524 ; 64 L. J. Ch. 495 ; 72 L. T. R. 108 ; 43 W. R. 73	...	...	74
West, King Adams & Co., <i>in re</i> , 1892, 2 Q. B. 102	...	...	28
White, Darcy v.	...	...	53, 59
Williams, Rees v., L. R. 10 Ex. 200 ; 44 L. J. Ex. 116	...	...	28
Wilson, <i>in re</i> , 29 Ch. D. 790 ; 53 L. T. 406 C. A.	...	...	61
Withall, <i>in re</i> , 1891, 3 Ch. 8 ; 61 L. J. Ch. 14 ; 64 L. T. 704 ; 39 W. R. 529	...	...	66, 67
Wood v. Calvert, 55 L. T. 53 ; 34 W. R. 732	...	...	61

THE
SOLICITORS' REMUNERATION ACT,
1881.

(44 & 45 VICT. c. 44.)

INTRODUCTION.

THE aim of the Act, as stated in the preamble, is to make better provision respecting the remuneration of solicitors in conveyancing and other non-contentious business.

Solicitors, almost alone of the officers of the Court, are still paid by fees; nor is it easy to see how in their case, as in the case of judges, masters and other officials, payment by salary could possibly be substituted for payment by fees. Solicitors are rather intermediaries between the public and the Court than mere officers of the Court. Although subject, and necessarily subject, to the direct control of the Court, their remuneration depends upon the favour and support of the public. Thus they bear a twofold character: in the eye of the Court they are its officers—to the public they are an independent profession. These two characters cannot however be completely severed. The position of the officer depends so much on his remuneration as a professional man that in controlling the one the Courts are forced to control the other, and to determine not only the mode in which

the value of services is to be estimated, but the amount which is to be paid for such services when rendered.

The earliest Statutes relating to solicitors were concerned rather with the regulation of the number of solicitors and the conditions of their admission than with their fees,* but in an Act passed in the reign of James I. (3 James I. c. 7) provisions were contained with reference to charges to be made by solicitors. In the reigns of George II., George IV., and William IV., many Acts were passed bearing upon the question of solicitors' remuneration; but the prior Acts, so far as they affected solicitors, were repealed by the Solicitors' Act, 1843 (6 & 7 Vic. c. 73), which consolidated the laws relating to solicitors.

This Act contains provisions restraining a solicitor from bringing any action to recover costs until one month after he has delivered a bill of costs, either signed or accompanied by a signed letter referring thereto; and the same Act regulates the taxation of bills within the month or any time afterwards. The Solicitors' Act, 1860 (23 & 24 Vic. c. 127), enabled the Court of Chancery, and therefore now the High Court of Justice, to order payment of interest on costs in certain cases, and also gave Courts of justice power to charge property recovered with payment of costs.

The Solicitors' Act, 1870 (33 & 34 Vic. c. 28), dealt exclusively with the question of solicitors' remuneration, and empowered a solicitor to make an agreement in writing with his client respecting the payment of costs for past or future services, either by a gross sum, by commission, or by salary. The interest of the client was secured by a provision which enabled a taxing master to refer to a Court or judge the question whether or not the agreement was a fair one; and ample powers were given to reduce the amount payable under the agreement, or to set the same aside. Under this Act a solicitor is authorized to take security from his client for future costs; and a discretion is given to a taxing master on a taxation to allow

* See 4 Henry IV. c. 18, for example.

interest on disbursements; and the taxing officer is empowered, in determining the remuneration, to take into account the skill, labour and responsibility involved.

Subject to the qualification in the Act of 1870 contained, it was, until the passing of the Solicitors' Remuneration Act, 1881, obligatory upon a solicitor to make out, upon request of a client, a detailed statement of his charges. This obligation has been the cause of much of the discredit which has from time to time attached to members of the profession. In many cases, while the gross amount charged has been but a fair remuneration for the skill, labour and responsibility involved, in consequence of the inelasticity of the authorized charges, the amount could be arrived at only by making a disproportionate charge for trivial matters; and in analysing a bill of costs, a client was but too apt to fasten on such items, and to treat them as typical and as conclusive evidence of the unfairness of the whole charge. Again, the old system directly fostered a tendency to lengthen deeds unduly, and led to much of the verbiage of our common forms. The charge of one shilling a folio for drawing a deed was an authorized allowance; and rarely, if ever, would a taxing master take upon himself to decide that the recitals were too long, or other parts of a deed unnecessary. These evils the Incorporated Law Society some years back sought to remove or mitigate by the issue of a scale which the Society suggested should be adopted on sales, purchases and mortgages. Undoubtedly the scale served as a basis for fixing charges in a large number of instances; but it suffered from the fact that it was not compulsory, and was consequently not recognised by taxing masters. It was, moreover, too high in most ordinary cases. The practice of delivering a detailed bill of costs, with all its attendant objections and inconveniences, still prevailed.

In 1881, by the passing of the Conveyancing and Law of Property Act, a serious effort was made to reduce the length of deeds by striking out all unnecessary matter, and by legislatively recognising many of the obligations usually imposed in express terms in ordinary

deeds on vendors, purchasers, lessors and lessees, mortgagors and mortgagees, and thereby rendering the insertion of such provisions unnecessary. It was too much to expect that the profession would heartily adopt the new Act while the old baneful system of proportioning remuneration to prolixity existed; and, consequently, to remedy the admitted evils of the old system, and to lead the profession to adopt the new Act, the Solicitors' Remuneration Act, 1881 (44 & 45 Vic. c. 44), was at the same time enacted.

This Act, which applies only to England and Ireland, empowers the Lord Chancellor, the Lord Chief Justice, the Master of the Rolls, the President of the Incorporated Law Society of both countries, and in England the president of one of the provincial law societies, to be nominated by the Lord Chancellor, or any three of them, the Lord Chancellor being one, to make general orders prescribing and regulating the remuneration of solicitors in conveyancing and other non-contentious business. One month at least before any general order shall be made, a copy thereof is to be submitted to the Council of the Incorporated Law Society, to enable them to offer observations thereon, which observations are to be considered by the Lord Chancellor and other authorized persons; and the General Order may be altered in accordance with the observations or not, as the authorities see fit. The principle of remuneration can, in the General Order, be settled upon the basis of a commission or by a gross sum, or in any other mode; and certain considerations are specified which may regulate the amount of remuneration. Liberty is given for the Order to authorize the taking by a solicitor of security for future costs and the allowance of interest. Before the Order is to take effect it must be laid one month previously before each House of Parliament, and upon an address presented to the Queen by either House the whole or part may be disallowed. The Act then empowers solicitors to make agreements with their clients in respect to conveyancing matters, before, after, or in the course of the business, for the remuneration of the solicitor, either by a gross sum, by percentage, by salary or otherwise. The agreement is to be in writing, and signed by the party to be bound thereby, or by his agent, and may

or may not cover all disbursements. It may be sued on, impeached, and set aside like any other agreement not relating to the remuneration of solicitors; and if, under any order for taxation of costs, such an agreement, being relied upon by the solicitor, shall be objected to by the client as unfair or unreasonable, the taxing master may inquire into the facts and certify the same to the Court; and the Court is thereupon empowered to cancel the agreement or to reduce the amount payable thereunder. The Attorneys' and Solicitors' Act, 1870, is not to apply to any business to which the present Act relates.

The Solicitors' Remuneration Act was passed on the 24th of August, 1881, and the General Order, which was to give the Act vitality, was looked for with some interest. Months passed, however, without the issue of the Order, and it was generally understood that the difficulty of fixing a satisfactory scale, just alike to the public and the profession, was the cause of the delay. At length, on the 10th August, 1882, the General Order was, in pursuance of the provisions of the Act, laid before both Houses of Parliament, and on the 1st January, 1883, the Order came into operation.

As to the Order itself, it provides that, in the case of completed sales, purchases and mortgages, the remuneration shall be according to the scale set out in Part I. of Schedule 1; that in respect of certain specified descriptions of leases and agreements for leases, the scale of charges, if the same be completed, is to be that prescribed in Part II. of Schedule 1; and that in respect of conveyancing matters outside of those enumerated, or in respect of uncompleted matters of the kind before-mentioned, the remuneration is to be regulated according to the present system, as altered by Schedule 2 of the Order. The remuneration prescribed by Schedule 1 is to be exclusive of all disbursements other than law stationers' charges and allowance for time of the solicitor and his clerks, and for copying, parchment, and other similar expenses, and is not to cover extra work occasioned by changes occurring in the course of business, such as the death or insolvency of any party to the transaction, nor is it to include any proceedings in any Court. The Order authorizes additional remuneration

neration for special exertion in carrying through a matter in an exceptionally short space of time, if done upon request; and it allows a solicitor, by giving notice in writing before commencing any business, to elect that his charges shall be according to the present system as altered by Schedule 2. The idea which was gaining ground that it was improper for a solicitor acting for trustees or persons in a fiduciary capacity to claim and be allowed his rights under this clause of the order has received a very proper check from the Judges. If no such notice be given, his charges are to be fixed by the scale. The order further contains a provision enabling a solicitor to take from his client security for costs in respect of business to be done, and for interest on the amount when ascertained either by agreement or taxation. A solicitor is to be entitled to charge interest at four per cent. per annum on his disbursements and costs, whether by scale or otherwise, from the expiration of one month from delivery of his bill and demand for payment; and where the costs are payable by an infant, or out of a fund not presently available, such demand may be made on the parent or guardian, or trustee, or other person liable.

With regard to this right to charge interest, it may here be mentioned that the liquidator of a company, whether the same is being wound up voluntarily or subject to the supervision of the Court, or compulsorily, is not liable to pay this interest until after the bill of costs, in respect of which the interest is payable, has been allowed by the Registrar in accordance with Rule 28 of the Companies Winding-up Rules. The Judge to whom the winding-up business is assigned has held in Chambers that the right to charge interest does not accrue until there has been an effective demand of payment and an effective default in payment, and that no such effective demand or default can be made until the bill of costs has been approved by the Registrar. The result of this ruling is that solicitors must wait for their money while their bills of costs are being taxed, and cannot receive any compensation for the delay by way of interest.

Each of the scales set out in Part I. and Part II. of Schedule 1 is followed by rules explaining or regulating the same. Notes thereon, where considered necessary, will be found in the summary of the Order.

It is noticeable that the Order is signed by four only out of the five authorized persons, and that the President of the Incorporated Law Society withheld his signature. Solicitors themselves were, it appears, not wholly agreed as to the principle upon which the scale of remuneration should be based. In Liverpool the practice had existed for some years of the solicitor on a sale of property undertaking the whole work incident to the sale, with the exception of actually taking the biddings in the auction rooms. For this purpose an auctioneer is employed at a fixed fee of two guineas a lot if the property sells, or one guinea a lot if it does not sell, irrespective of the amount of the purchase-money. The claims of solicitors to do similar work in connection with sales, and also to negotiate a sale, purchase or mortgage transaction, and to be allowed an *ad valorem* scale of charges for such services, was advocated by the President of the Incorporated Law Society of Liverpool, who had been nominated by the Lord Chancellor, as representative of the provincial law societies, in accordance with the provisions of the Act. On the other hand, the President of the Incorporated Law Society was opposed to the introduction of such charges, and he put forward an alternative scheme under which solicitors would have been entitled to a scale of remuneration for the strictly legal work in connection with sales and mortgages, larger than that asked for by the President of the Liverpool Law Society, but the views of the latter prevailed. It was decided by the Court of Appeal, in 1894, that, even though the only fee paid to the auctioneer were a fixed fee for taking the bids for each lot, and the client were charged with the amounts payable to the auctioneer as disbursements, these payments would constitute a "commission," and disentitle the solicitors to the conducting fee. If, therefore, it is desired to take full advantage of the conducting scale, the solicitor must himself pay the auctioneer's charges for taking the bids.

In the following pages a full and precise summary of the Act is given, section by section, with practical notes, cases and cross-references, so as to set out the effect of the Act without technicality, and by appending a commentary to the summary instead of to the Act, to enable the latter to be viewed as a whole. The Act and Order are then printed in their entirety, with references to the summary and notes. A full synopsis in the form of Tables follows, and precedents of bills of costs under the Act and Order are appended.

The vexed question of the right of solicitors who were themselves mortgagees to charge the mortgagor with the profit costs of the mortgage, has been finally set upon an equitable basis by the Mortgagees' Legal Costs Act, 1895. This Act received the Royal Assent on the 6th July, 1895, and in five short sections gives a solicitor, who is himself the mortgagee, the right to charge full profit costs, including the negotiating fee, for all legal work done in reference to the mortgage. The Mortgagees' Legal Costs Act, 1895, will be found with the notes thereon after the General Order, under the Solicitors' Remuneration Act, 1881, page 103.

The scale of charges provided by this Act is not affected by the Land Transfer Act of 1897, but since that Act now applies to the whole of the Administrative County and City of London, and may be made applicable to other parts of the country, the fees and costs for registration must be taken into account in a book dealing with Conveyancing Costs. Such portions of the Land Transfer Acts of 1875 and 1897, and the Orders and Rules made thereunder, as relate to or affect the question of costs, are set out with notes at pages 107 to 133. By the Rules signed by Lord Halsbury on 2nd August, 1898, and made in pursuance of the Land Transfer Acts, 1875 and 1897, references are made to the Remuneration Order of 1882, applying the negotiating fee to sales, &c., of registered land; adopting the exceptions of disbursements, &c., from the scale fee by virtue of Rule 4 of the Remuneration Order for the purpose of interpreting the Schedule of Costs at the end of the Rules under the Registration Acts, and leaving it open to the solicitor to agree with his client, before undertaking business relating to registered land, to be remunerated according

to the item system provided by Schedule II., rather than according to the scales fixed by the Rules under the Registration Acts. It has already been noted that the Solicitors' Remuneration Act, 1881, applies to copyholds. The Registration Acts were not intended to do so; but the definition of "land" and "settled land" contained in them would include land of copyhold tenure. It is worthy of special note that real property, the title to which has been registered under the Land Transfer Act, 1875, is not affected by the General Order made under the Solicitors' Remuneration Act, 1881 (page 33), and further that land in a register county—Middlesex or Yorkshire—to which the Land Transfer Acts apply, is relieved from the burden of a double registration. This can at present only apply to such part of the County of Middlesex as is within the County of London, and even there will not affect leaseholds with less than forty years to run.

A short but complete list of Stamp Duties has been added, and it is believed this will be found useful for handy reference when settling bills of costs relating to conveyancing matters.

THE
SOLICITORS' REMUNERATION
ACT, 1881.

(44 & 45 VICT. c. 44.)

SUMMARY AND NOTES.

The object of the Act is to make better provision respecting the Remuneration of Solicitors in Conveyancing and other non-contentious business.

Preliminary.

THE short title of the Act is the "Solicitors' Remuneration Act, 1881." Scotland is excepted from its operation. The terms "solicitor," "client," "person," "Incorporated Law Society," and "provincial law societies or associations," are defined.

Sec. 1.
p. 86.
Short title,
extent, interpre-
tation.

The Act applies to Ireland, and a General Order has been made there under the Act that differs in certain respects from the order in force in England and Wales, but it is so nearly alike that certain cases decided in Ireland may be cited as authorities in the English Courts, and will be found noted under the sections to which they refer. The order applies only to the sale of land situate in England. (*See re Greville*, 40 Ch. D. 441; 58 L. J. Ch. 256; 37 W. R. 150; 60 L. T. 43.) It has been decided by Chitty, J., that an advowson in gross is freehold property, and the charges relating to a sale thereof should be made out in accordance with Schedule I., Part 1. (*In re Earnshaw-Wall*, 1894, 3 Ch. 156; 63 L. J. Ch. 836; 42 W. R. 567; 71 L. T. 173.) The definition of the word "client" is apparently wide enough to include

Sec. 1.
p. 85.

any person for the time being liable to pay to a solicitor any costs. The word "client" is, however, defined in the Solicitors' Act, 1870 (Appendix, p. 193), in terms somewhat similar, if not quite so general, as in the present Act; and it was held in *Ward v. Eyre* (1881, 15 Ch. D. 130; 49 L. J. Ch. 657) that the relationship existing between a country solicitor and his London agent did not come within the definition of the term "client" as defined by the Act of 1870, and that decision would probably apply to the present Act.

The following case of *In re Cookson* shews who fall within the term "third parties," as used in the Solicitors' Act, and are as such entitled to apply to the Court for taxation under the Act of 1881. In this case certain leases granted by St. Thomas's Hospital contained a covenant against assignment or underletting without the consent of the lessors, and provided that all assignments and underleases should be prepared by the clerk to the hospital. There was, however, no provision for the payment of the clerk's costs by the lessees. Certain lessees wished to grant underleases through their own solicitors, and accordingly requested the clerk to draw up the various underleases. The firm of solicitors of which the clerk was a member having copied the draft supplied to them, attended the completion, and there produced the lessors' licence, seeking to charge for preparing, settling and completing the underleases under the *ad valorem* scale. On a summons to tax taken out by the lessees, Kay, J., held that he had no jurisdiction, the lessees being under no liability to pay the costs, and therefore not being third parties under the Solicitors' Act, and the relation of solicitor and client not having been created by direct employment. The summons was therefore dismissed with costs. (*In re Cookson*, 30, Solicitors' Journal, p. 305, 1886.)

In re Palmer (45 Ch. D. 291; 59 L. J. Ch. 575; 62 L. T. 778; 38 W. R. 673; 6 T. L. R. 377) an intending mortgagor wrote to his solicitor as follows:—"I hereby request and instruct you to raise, or endeavour to raise, for me £300 on the security of * * * , and I hereby undertake to pay your costs (which I agree at £20, exclusive of money out of pocket) incurred and to be incurred in and about doing what is necessary in your opinion for the purpose of carrying out these instructions." It was admitted the £20 were to cover mortgagor and mortgagee's costs. The solicitor found a person who advanced the £200, and acted for both mortgagor and mortgage. The borrower then objected to the solicitor's deduction of the £20 from the mortgage money, contending that as to the mortgage he was not a client within the Act. North, J., held that the letter did constitute an agreement within the Act, and, in the absence of evidence that the charge was unfair or unreasonable, refused the application. The decision was affirmed by the Court of Appeal.

General Orders.

In England the Lord Chancellor, the Lord Chief Justice, the Master of the Rolls, the President of the Incorporated Law Society, and the president of one of the provincial law societies, to be nominated by the Lord Chancellor, or any three of them, the Lord Chancellor being one, and in Ireland the persons occupying corresponding positions, excepting the president of a provincial law society, or any three of them, the Lord Chancellor being one, may make and revoke any General Order for regulating the remuneration of solicitors in matters of conveyancing and other non-contentious business.

Sec. 2.
p. 86.
Power to make
General Orders
for remunera-
tion in convey-
ancing, &c.

The section gives power to make a General Order prescribing the remuneration on "sales, purchases, leases, mortgages, settlements and other matters of conveyancing, and in respect of other business not being business in any action." It has been held that the words "not being business in any action" refer to the words "other business," which immediately precede and do not refer to the conveyancing business previously specified, and that consequently the scale of charges embodied in the General Order applies to conveyancing business transacted in an action. (*Stanford v. Roberts*, 26 Ch. D. 155; 53 L. J. Ch. 338; 50 L. T. 147; 32 W. R. 404, approved by C.A., *In re Merchant Taylors' Company*, 30 Ch. D. 28; 54 L. J. Ch. 687; 52 L. T. 775; 33 W. R. 693; and in *Humphreys v. Jones*, 31 Ch. D., 30; 55 L. J. Ch. 1; 53 L. T. 482.) Accordingly, where the taxing master disallowed certain charges, made in accordance with the scale authorized by the schedules to the General Order for conveyancing business performed in an action, he was directed by Kay, J., to review his taxation (*ib.*).

And *see re Scarlett*. Reported in "Times," 8th November, 1886.

The right of the provincial law societies to have a voice in matters relating to solicitors, is, perhaps, for the first time legislatively recognised by this Act, and speaks much for their growing importance. The General Order issued under the Act is signed by the Lord Chancellor, the Lord Chief Justice of England, the Master of the Rolls, and E. Harvey, Esq., the President of the Incorporated Law Society of Liverpool. The President of the Incorporated Law Society of England did not sign the order.

One month before any General Order shall be made the proposed order shall be submitted to the Council of the Incorporated Law Society, who are to be at liberty to offer

Sec. 3.
p. 87.
Communication
to Incorporated
Law Society.

Sec. 3.
p. 87.

observations thereon, and the Lord Chancellor and the other authorized persons are to take such observations into consideration within one month from the day the order shall have been submitted to the Council, and they can then make such order as originally submitted, or subject to such alterations as they think fit.

The fact of the General Order being issued without the signature of the President of the Incorporated Law Society is an indication that, in this instance, the suggestions of the Law Society have not been fully adopted.

Sec. 4.
p. 87.
Principles of
remuneration.

The remuneration prescribed by the order may be according to a scale of rates of commission, or percentage, or by a gross sum, or a fixed sum for each document prepared or perused, without regard to length, or in any other mode, and the amount of the remuneration may be regulated with reference to the following considerations:—

The position of the party for whom the solicitor is concerned in any business; that is, whether as vendor, or as purchaser, lessor or lessee, mortgagor or mortgagee, and the like:

The place, district, and circumstances at or in which the business or part thereof is transacted:

The amount of the capital money or of the rent to which the business relates:

The skill, labour and responsibility involved therein on the part of the solicitor:

The number and importance of the documents prepared or perused, without regard to length:

The average or ordinary remuneration obtained by solicitors in like business at the passing of this Act.

It will be seen that the General Order specifies a scale of charges in the case of sales, purchases, mortgages and leases, and in other cases it modifies the former system by increasing the charge for drawing and perusing documents, and also increases the allowance to solicitors for journeys from home. It may perhaps be assumed that the considerations enumerated, which were to be taken into

account in framing the order, will also afford some guide to the taxing master on a taxation. **Sec. 4.**
p. 87.

Any General Order may authorize a solicitor to take security from his client for future costs and for allowance of interest. **Sec. 5.**
p. 88.
Security for costs and allowance of interest.

See Note to clause 7, p. 47.

The necessary authority is given by the General Order, clause 7, p. 47. The marginal note to the section reads (p. 88) "Security for costs and interest on disbursements." The section itself does not, however limit the right to interest on disbursements only, and clause 7 allows interest to be charged on the amount of the costs as soon as the amount due is ascertained, either by agreement or by taxation. A marginal note is no part of an Act of Parliament for the purpose of construction. (*The Attorney-General v. the G. E. R. Company*, 1879, 11 Ch. D. 449 at 460, 1880; 5 Ap. Ca. 473; *Sutton v. Sutton*, 1882 22 Ch. D. 511.) The cases upon the question of interest will be found fully noted at clause 7.

No General Order shall take effect until it has been laid before both Houses of Parliament, and one month thereafter has elapsed, and if within that month an address is presented to the Queen by either House the whole or part of the order may be disallowed. **Sec. 6.**
p. 88.
Order to be laid before Houses of Parliament disallowance address.

The General Order was laid before the Houses of Parliament on the 10th August, 1882, and no address was moved. The order came into operation on the 1st January, 1883.

As long as any General Order is in operation the taxation of bills shall be regulated thereby. **Sec. 7.**
p. 88.
Effect of Order as to taxation.

The effect of this enactment is to make the General Order apply to all bills of costs taxed while it remains in force, notwithstanding the fact that the business charged for was performed before the order came into operation (*in re Field*, 29 Ch. D. 608; 54 L. J. Ch. 661; 52 L. T. 480; 33 W. R. 553 (C.A.); *Fleming v. Hardcastle*, 52 L. T. 851; 33 W. R. 776; *re Stewart*, 41 Ch. D. 494).

Sec. 9 of this Act provides that the Solicitors' Act, 1870, shall not apply to any business to which this Act relates. Clause 1 of the General Order (p. 91) provides that the order is to come into operation on the 1st January, 1883.

Agreement.

A solicitor may make an agreement with his client, with respect to conveyancing matters, before, after, or in the course of the transaction of any such business, for the **Sec. 8.**
Sub-secs. 1 to 4.
p. 89.
Power for solicitor and client to agree as to remuneration.

Sec. 8.
Sub-secs. 1 to 4.
p. 89.

remuneration of the solicitor, either by a gross sum, by commission, by salary, or otherwise. The agreement must be in writing, and signed by the person to be bound thereby, or his agent in that behalf, and may or may not cover all disbursements; and it can be sued upon, impeached and set aside in the like manner and on the like grounds as an agreement not relating to the remuneration of a solicitor; and if under any order for taxation such agreement, being relied upon by the solicitor, shall be objected to by the client as unfair or unreasonable, the taxing master may inquire into the facts and certify the same to the Court, and the Court may cancel the agreement, or reduce the amount payable thereunder.

The provisions of this section are in substitution for somewhat similar provisions contained in the Solicitors' Act of 1870.

Agreement must be for a lump sum, or commission in lieu of, and not in addition to, remuneration. Commission and ordinary charges are unfair. (*In re Montagu Scott & Baker*, W. N. 1889, p. 40.)

It may be a question whether a person who has entered into an agreement with a solicitor, fixing the amount of costs to be paid, can under any order for the payment of any costs covered by such agreement, recover from another person more than the sum thus fixed. The provisions of sec. 5 of the Solicitors' Act, 1870 (Appendix, p. 194), which limited the liability of such other person to the amount fixed by the agreement, are not repealed in this Act, and as it seems probable that a person paying his solicitor by salary is entitled as against a third person to recover full taxed costs (*Galloway v. Corporation of London*, 1867, L. R. 4 Eq. 90), it might fairly be held that the agreement is personal to the solicitor and his client, and that no third person could limit his liability by reference thereto.

The Court will not pay agreed costs without at least a letter written to the client, and a reply from the client waiving taxation. *In re Crosier, Hill v. Humphreys*, 1898, W. N., p. 8, No. 12.

Where a solicitor having a claim against his client for costs and the client having a cross-claim against the solicitor, the parties agree upon the amounts of their respective claims, and state an account showing a balance in the solicitor's favour, an action may be maintained by the solicitor for that balance, notwithstanding that he had not delivered a detailed bill, and that the agreement for settlement of the cross-claim was not in writing. This was a

Court of Appeal decision on appeal from the County Court (Turner **Sec. 8.**
v. Willis, 1905, 1 K.B. 468). An unreported decision of Mr. Justice Swinfen Eady is noted in the *Law Society's Gazette* of 1905 **Sub-secs. 1 to 4,**
(in re Harrison, Beaumont and Smith), as follows:— **p. 88.**

The liquidator of a company made an application against a firm of solicitors, that the latter might be ordered to deliver their bills of costs, charges and disbursements against the company, together with a cash account of all moneys due and received by them from the company, and that the costs might be referred to the taxing master for taxation and settlement.

The solicitors were retained some years ago by the company in connection with applications for Light Railway Extension Orders, certain sums being paid to them on account of their costs, and when the work was completed they delivered an account, shewing the amount of their professional charges and out-of-pocket expenses and a balance due to them of £1,195 5s. 9d., after giving credit for the sums paid on account. No detailed bills were delivered.

As the result of an interview on the 6th November, 1902, between both partners in the firm and the two directors and manager of the company, at which the draft bills of costs and all other papers and vouchers were produced, the balance due was compromised at £1,100 for all costs and disbursements, and a copy of the account was endorsed as follows: "This balance of £1,195 5s. 9d., agreed at £1,100. Two cheques, one for £250 to-day and one for £250 dated the 20th inst., paid on account." The memorandum was signed by the solicitors and initialled by the company's manager, and the solicitors were then paid the £500 on account as agreed. Subsequently the directors were given "further time" for the payment of the balance, but no date was specified for payment.

In January, 1903, the balance not having been paid, a writ was issued against the company, the claim being for "£600, being the balance due on an account stated between the plaintiffs and the defendant company on the 6th November, 1902," and application was made for judgment under Order XIV. An order was made giving the plaintiffs leave to sign final judgment for the amount endorsed on the writ, with interest (if any) and £9 costs. Apparently the company was in financial difficulties, and it was not till May, 1903, that £630 was paid to cover the judgment debt, interest and further costs. Subsequently the company went into liquidation.

In these circumstances, Swinfen Eady, J., held that it would be oppressive, after such a lapse of time, to order the solicitors at the instance of the liquidator to deliver bills of costs. The applicant appeared, he said, to argue that because until bills are delivered there can be no payment and because in this case, there not having been payment within the meaning of the Solicitors'

Sec. 8.
Sub-secs. 1 to 4.
p. 89.

Remuneration Act, 1881, that Act could not be pleaded, therefore there was an absolute right to have the bills delivered; but his Lordship would not accede to this argument.

After referring to the decision of the Divisional Court *In re West, King & Adams* ([1892] 2 Q.B. 102) and to the cases then cited, his Lordship said it was clear there had been a valid agreement between the solicitors and the officers of the corporation whereby delivery of the bills had been dispensed with and the account had been settled, followed, though at a considerable interval, by payment in the agreed manner. There was no ground upon which to make the order asked for, and he dismissed the summons with costs.

Although there are no provisions in this Act similar to those contained in secs. 13 and 14 of the Solicitors' Act, 1870 (Appendix, p. 196), which, in cases of agreements, provided for payment of a *quantum meruit* on the death or incapacity of a solicitor to act, or on change by a client of his solicitor, it is not improbable that the principles of those sections will be applied to agreements under this Act, especially where the fact of the agreement not being completed arises from *vis major*. In *Rees v. Williams* (1875, L. R. 10 Ex. 200; 44 L. J. Ex. 116) it was held that a client, who without sufficient reason will not allow the solicitor to complete a matter covered by an agreement, is liable in an action for damages.

In re Raven (1881, 45 L. T. 742; 30 W. R. 134), decided under the Solicitors' Act, 1870, it was laid down that the agreement must shew all the terms of the bargain between the parties, and the accession of both parties to those terms.

Under sub-sec. 2 of the above section, however, it is provided that the agreement need only be signed by or on behalf of the party to be bound thereby. *In re Fernandes* (1878, W. N. 57) it was held that where a solicitor sent the client a statement of account charging a lump sum, and such statement was subsequently signed by the client as approved, such statement was not an agreement within the meaning of sec. 4 of the Solicitors' Act, 1870. Signing accounts in which solicitors' costs were an item does not satisfy the requirements of sec. 4 of the Act of 1870, which provides that agreements to pay a lump sum should be in writing. Retaining costs out of mortgage money raised for a client, held not to be a payment within sec. 41 of the Act of 1843, p. 191 (*re Stogdon, ex parte Baker*, W. N. 1887, p. 9). And see *Mearns v. Knapp*, 37 W. R. 585, and *re Palmer*, p. 22, in which latter case North, J., held that, though under an order for taxation, if the agreement was relied on by the solicitor and objected to by the client, the taxing master could inquire into the facts, and the Court could, on his certificate, cancel the agreement or reduce the amount payable under it, there was no jurisdiction, in a case in which nothing had been done to impeach the

agreement, to make an order for taxation for the purpose of enabling the client to impeach the agreement. This decision was affirmed by the Court of Appeal on the ground that the "client" had not filed any evidence impeaching the agreement, and there was therefore no *prima facie* case of unfairness. (Solicitors' Journal, 1890, p. 568.)

Sec. 8.
Sub-secs. 1 to 4
p. 89.

A further point was taken in this case of *re Palmer*, that the mortgagor was not liable for the costs of the mortgagee, but the Court of Appeal decided that the mortgagee was a client, and that although the letter (set out on p. 22) was partly in respect of business in which the solicitor was acting on behalf of the mortgagee, it was still an agreement within this section of the Act with respect to the mortgagee's costs.

In *ex parte Cathcart*, *in re Stuart*, 1893, 2 Q. B. 201, the question of fairness and reasonableness of an agreement as to costs was dealt with, and it was then said that such an agreement must not only be fair in so far as it must be understood by the client, but further it must be reasonable in amount having regard to the work done, and that if an agreement between solicitor and client should be unreasonable in this respect, it must be set aside. In order to set aside such an agreement there is no necessity for an action to be brought for that purpose, or a previous order for taxation obtained, but if on a summons for taxation the evidence that such an agreement exists, and that there are grounds for suspecting unfairness, the Court will order the Taxing Master to consider in his taxation whether the agreement is fair and reasonable. (*In re Frape*, *ex parte Perrett*, 1893, 2 Ch. 284.) In the same case the words "By agreed costs £80," were held to sufficiently describe all costs incurred up to the date of the agreement.

Particular attention is called to the form of words used in *re Frape*, because the Court of Appeal have drawn a distinction between that form and the words "Costs of mortgage as agreed, £35," which were under consideration (*in re Baylis*, 40 Sol. Jour., p. 431). In this latter case the solicitor's bill was in respect of a loan of £700 on mortgage which he had obtained for his client, and there was evidence of a verbal agreement under which the client was to pay the solicitor a commission of £5 per cent. on all loans arranged by him. The Court of Appeal came to the conclusion that the expression "as agreed" was used to denote the prior verbal agreement, and did not constitute an agreement at the date of payment. The solicitor's bill was thus liable to taxation, since there was no agreement within the section of the Solicitors' Remuneration Act now under consideration. Another point of importance was dealt with in the same case, namely, that it is insufficient for the purpose of precluding taxation after twelve

Sec. 8.
Sub-secs. 1 to 4
p. 89.

months under sec. 41 of the Solicitors' Act, 1843 (p. 191), to deliver a cash account debiting the client with a lump sum for costs. To constitute payment within that section a proper bill of items must be delivered.

In re Hellard (noted *infra* p. 83 on another point) also lays down that a letter asking for a lump sum is the bill for taxation, even though a full bill of items is subsequently delivered, such subsequent bill being only explanatory. The solicitors claimed £7 11s., and on request delivered an item bill amounting to £10 10s. 8d., with the words "say £7 11s." at the foot. The costs were allowed at £7 11s., and an application for costs of taxation against the solicitors was dismissed on the ground given above.

As regards the signature to the agreement of the person to be bound, the decisions upon the 4th and 17th sections of the Statute of Frauds are equally applicable to this Act. Thus it has been held that it might be in pencil (*in re Adams*, 1872, L. R. 2 P. & D. 367; 41 L. J. P. 31), or shewn by a mark or initials (*Baker v. Denning*, 1838, 8 A. & E. 94; *Sweet v. Lee*, 1841, 3 M. & G. 452), or printed or stamped (*Schneider v. Norris*, 1814, 2 M. & S. 286).

Attention is also called to the case of *in re Frape* cited above, where North, J., held that the written name of the solicitor in the heading of an account made out by his clerk does not amount to the signature of the solicitor to an agreement contained in the account. (1893, 2 Ch., at p. 291.)

In the case of *in re Inderwick* (25 Ch. D. 279; 50 L. T. 221; 32 W. R. 541) the Court of Appeal decided that where an agreement has been made for the remuneration of a solicitor, and the solicitor alleges that it was for non-professional business only, the person chargeable will not be entitled to the common *ex parte* order for the delivery and taxation of the bill of costs, the 8th section of the Solicitors' Remuneration Act, 1881, having made no difference in this respect.

In *Jennings v. Johnson* (1873, L. R. 8 C. P. 425) it was held upon the Act of 1870 that an agreement not to make any charge for costs need not necessarily be in writing. The principle upon which that case was decided would probably be held to apply to the present Act.

This decision was considered by the Divisional Court not to apply to the case of an oral agreement by a solicitor to charge a client only party and party costs if an action, in which he represented the client, were lost; and nothing if the action were successful and the part and party costs were paid to the solicitor by the other side. The Divisional Court considered that the Act of 1870 was passed in the interests both of the solicitor and the client, and that an agreement by the solicitor for payment at a less rate

than he was entitled to ought to be in writing. (*Clare v. Joseph*, 1906, 2 K.B. 592.)

Sec. 8.
Sub-secs. 1 to 4,
p. 99.

A solicitor having, during the years 1884 and 1885, acted for a client on a projected sale of patent rights, the client in March, 1885, signed an agreement binding himself to pay the solicitor £2,000, £1,000 in cash on the allotment of shares in any company that might be formed for working the patent, and £1,000 in fully paid-up shares, such agreement being subject to a proviso that if the client was paid less for the patent than £5,000, the cash payment should be reduced *pro rata*, but in no case below £500. A company having been formed to work the patent, and an allotment of shares therein having been made, the solicitor brought, in March, 1886, an action upon the agreement. A summons taken out by the client for delivery and taxation of the solicitor's bill of costs was dismissed by the master, his decision being affirmed both by the Judge at Chambers and the Divisional Court. The client appealed, alleging that the agreement was unfair and unreasonable, and that it came within sub-section 4 of section 8 of the Act. The Court of Appeal, after taking time to consider their judgment, dismissed the appeal, holding, but without construing the section, that it was not a suitable case for a taxing master. The Court of Appeal was of opinion that the services rendered by the solicitor were such as were properly and frequently rendered by professional gentlemen, and that under the section the solicitor had power to sue on such an agreement. (*In re Gray*, 30, Solicitors' Journal, p. 551 (1886), C.A.)

The decision of the Court in *re Allen, Davies v. Chatwood* (48 L. J. Ch. 358), should be noted on the subject of agreements between solicitor and client. In that case an action was brought against a company, seven of its directors and the secretary. All the defendants were represented by the same solicitors, who took three retainers in writing one of which was signed by five of the defendants, one by three others, and the last by one other. The form of the retainer was in each case similar, and was as follows:—"Dear Sirs, *Davies v. Chatwood* and others. You having up to the present time conducted the defence of this suit on behalf of all the defendants, we the undersigned do hereby request you to continue such defence, and to take such steps as you may consider necessary in the matter." In the course of a long argument counsel referred to the cases of *re Colquhoun* (1 Sm. and G. App. 1; 22 L. J. Ch. 484; on appeal 5 De Gex, M. and G. 35; 23 L. J. Ch. 515), and *Burridge v. Bellew* (32 L. T. N. S. 807), for the purpose of determining whether the liability on the agreement was joint or several. Bacon, V.C., held, applying the principle of *re Colquhoun*, that the Taxing Master was right in taxing the bill

Sec. 8. as against one of the defendants (the Company), on the principle
Sub-secs. 1 to 4, that they were liable for one-ninth only of the costs, the solicitors
p. 89. having obtained the order to tax the costs against the Company
alone, and the retainer being joint and not several.

In re Jones, a solicitor (1896, 1 Ch. 222), it was laid down that
the High Court is the only court having jurisdiction to set aside an
agreement between a solicitor and his client as to costs relating to
business done by the solicitor in a police court or at quarter sessions.

Sec. 9. The "Attorneys' and Solicitors' Act, 1870," shall not
p. 90. apply to any business to which this Act relates.
Restriction on
Solicitors' Act,
1870.

Secs. 5 and 8 of this Act are substituted for the provisions of the
Solicitors' Act, 1870.

GENERAL ORDER

Made in pursuance of the Solicitors' Remuneration Act, 1881.

SUMMARY AND NOTES.

The Order is to come into operation on the 1st January, 1883. Schedule 1 of the Order is not to apply to real property, the title to which has been registered under the Acts 25 & 26 Vic. c. 53, 25 & 26 Vic. c. 67, and 38 & 39 Vic. c. 87.

Clause 1, p. 91.
Commencement
Exception from
Schedule 1.

The above-mentioned Acts are—The “Land Registry Act, 1862,” the “Declaration of Title Act, 1862,” and the “Land Transfer Act, 1875.”

The order came into operation on the 1st January, 1883, and is retrospective, and accordingly all business completed, though not paid for prior to that date, is payable under the new system. (*Re Stewart*, 41 Ch. D. 494; 37 W. R. 484; 60 L. T. 737.) Where a sale had been practically completed before the 31st December, 1882, but the actual completion did not take place till after that date, and the new scale costs were claimed and paid under protest, Bacon, V.C. held that the costs had been paid under pressure, and a taxation was ordered on the old system as regarded the work done prior to 1st January, 1883 (*re Lacey & Son*, 49 L. T. 553). The Court of Appeal subsequently reversed the decision of the Vice-Chancellor, on the ground that there was no pressure or overcharge amounting to fraud, and that therefore no such special circumstances as would authorize taxation after payment existed (*re Lacey & Son*, 25 Ch. D. 301; 49 L. T. 755; 53 L. J. Ch. 287; 32 W. R. 233). In the case of *In re Pybus* (35 Ch. D. 568; 56 L. J. Ch. 921; 35 W. R. 770; 57 L. T. 362), Chitty, J., held that the fact of a bill of costs delivered to a mortgagor by his solicitors contained two charges for their fee for negotiating the loan, was of itself a “special circumstance” sufficient to justify an order for taxation twelve months after the delivery of the bill, the two charges in question being made for something not specified in Schedule 1, Part I. So in the case of *re Eley* (37 Ch. D. 40; 56 L. J. Ch. 905; 36 W. R. 96; 57 L. T. 253), North, J., held that the fact of the solicitor including in the bill of costs delivered to his client the scale fees for negotiating a loan and for investigating title, when in fact he had only brought the parties together, and the title had never been investigated, were “special circumstances” justifying taxation even after payment of the bill of costs. In this particular case, however, the summons for taxation was dismissed, it being

Clause 1, p. 91. proved that prior to payment a bargain not to dispute the bill of costs had been come to between the client and his solicitor. This case was relied on as a decision disentitling a mortgagee solicitor to charge the negotiating fee since he lent the money himself, but Mr. Justice Swinfen Eady allowed the negotiating fee (*vide In re Norris*, page 104). Where negotiations terminated, prior to the 1st January, 1883, in an agreement to sell or lease subject to a contract, and the contract was dated subsequent to that date, Schedule 1 of the order was held to apply. (*In re Denne*, 54 L. J. Ch. 45; 51 L.T. 657; 33 W. R. 120.) The General Order under the Solicitors' Remuneration Act, 1881, does not apply to a sale of land not situate in England. (*In re Greville*, 40 Ch. D. 441; 58 L. J. Ch. 256; 37 W. R. 150; 60 L. T. 43.)

Clause 2, p. 92.
Nature of business to which remuneration prescribed by Schedule applies.

Subject to the exception aforesaid, the remuneration of solicitors in respect of sales, purchases and mortgages completed is to be that prescribed in Part I. of Schedule 1 to the order. In respect of leases and agreements for leases, or conveyances reserving rent, or agreements for the same, it is to be that prescribed in Part II. of the same schedule; and in respect of uncompleted matters of the kind before-mentioned, and of all other conveyancing and non-contentious matters, the remuneration is to be regulated according to the present system, as altered by Schedule 2.

The effect of this provision can only be gleaned from a careful consideration of the schedules. It will be seen that the charges in respect of sales, purchases and mortgages, are dealt with by a scale of commissions, varying in amount according to the nature of the business and the amount of the purchase or mortgage money, and that the charges in respect of leases are also allowed according to a scale varying in amount with the amount of the annual rent reserved. The advantages of a scale in cases of sales, purchases and mortgages are so many, that solicitors can well afford to be bound thereby, even though the scale will not be equally remunerative in all cases. Thus, in register counties a solicitor will have to draw a memorial, make searches, and register the deed without being entitled to any additional remuneration. (*Grey v. Curtice*, 1899, I. Ch. 121). Again, a leasehold property subject to a large rent may be bought for a small sum. The rent may be £350 and the consideration-money only £50. In such a case the scale affords no adequate remuneration, but it is open to the solicitor before undertaking the business to elect to be paid for the work in detail, as he can do under clause 6. A very large class of conveyancing matters

is not affected by the scale charges, especially settlements, mining leases or licences, or agreements therefor, reconveyances, transfers of mortgage, or further charges, where no investigation of title takes place. It has also been held by the Irish Court of Appeal that the scale fee does not apply to work done as to securities for loans which consist partly of present advances and partly of future possible advances. (*Barton to Irvine*, 1899 I. Ir. R. 515). As to the distinction between a new mortgage and a further charge, see *Aylesford v. Poulett*, p. 59, and *Darcy v. White*, p. 59. The case of *in re Bircham & Co.* (39 Sol. Jour. p. 640; W. N. 1895, p. 110, 124; 1895 2 Ch. 786) was an application by solicitors to review the taxation of costs. The applicants had acted for the trustees in the preparation of the trust deed, by which the Midland Coal, Coke and Iron Company, Limited, assigned certain property to the trustees upon the usual trusts of a debenture trust deed. No debentures were ever issued or money paid thereunder, but the deed was duly executed by all parties, and an agreement had been entered into with the Company's bankers to issue debentures to them to the extent of nearly one-half of the amount provided for by the trust deed, and such debentures had been actually sealed. The taxing master, on an order to tax, refused to allow the solicitors the scale fee, but offered to allow them costs in respect of the work they had actually done, alleging in his answer to objections, amongst other things, that the deed in question was a deed of trust and not an ordinary mortgage deed; that the solicitors acted for the trustees and not for the parties who might lend the money; that the deed was not stamped as a mortgage, and if it were a mortgage it was not a "completed" one, no money having been advanced. Mr. Justice Kekewich said that before differing from the taxing master he must be satisfied upon three points: (1), That the instrument in question was a mortgage; (2), That the solicitors were the mortgagee's solicitors; (3), That the mortgage had been completed. His lordship said that a deed which fastens property on persons, whether as the agents of others or for their own benefit, as a security for money lent and for the interest on that money, was to all intents and purposes a mortgage, and that this was such a deed; and that if this was a mortgage there could be no doubt that the trustees were mortgagees, and that in consequence the solicitors acting for the trustees were the mortgagee's solicitors. As to the third point, the solicitors were entitled to say that having investigated the title, prepared the mortgage deed which had been executed by the mortgagor and delivered to the trustees (the mortgagees), and seen the documents duly handed over to the mortgagees, they had duly completed the mortgage, and in his opinion they were entitled to the scale fee. This decision has, however, been reversed by the Court of Appeal

Clause 2, p. 92. on the grounds that the issue of debentures was a condition precedent to the trust deed becoming a security, and that until the debentures were issued there was no completed mortgage. The extracts from the Judgments of the learned Lords Justices set out below are useful as shewing their reasons on these points, and also for the views expressed with regard to mortgages to secure future advances, which should not be considered as completed transactions for the full amount covered by the stamp duty on the deed. Lindley, L.J. (1895, 2 Ch. p. 795) : "The deed is what it purports to be : it is a conveyance to trustees upon trust to secure these debentures ; but until a debenture is issued the trust upon which the property is held is a trust for the company. It is vain to call this a mortgage before there are debentures issued. It does not come into operation at all, except as regards the possession of the legal estate. No doubt the legal estate is transferred to the trustees, as the deed has been executed by the company ; but there is no security until the debentures have been issued, and the issue of debentures is an absolute condition precedent to this becoming a security. I do not mean to say a deed in this shape might not be called a mortgage ; but when you bear in mind it is not a mortgage in form, and is not a mortgage in the ordinary sense, but only what it purports to be, a better security for a charge already created ; and when you bear in mind it has no effect whatever until a debenture is issued, it seems to me vain to contend that this security or mortgage, whichever you call it, is a completed piece of business or a completed transaction of any sort or kind. It seems to me that that is the true answer. I doubt very much whether Mr. Parker is right when he says a mortgage to secure future advances would be brought within the scale. Suppose nothing is due ? I doubt very much whether the scale would apply, and I doubt very much whether he is right in saying that a solicitor would be entitled to the scale fee upon the largest sum that might be covered by the stamp."

Lopes, L.J. (1895, 2 Ch. at p. 797), says : "It is to be observed that the Act of Parliament, and the General Orders made under it, never spoke of a ' mortgage deed ' ; the word used is ' mortgage,' by which I understand a mortgage transaction. Now, can this be said to be a completed mortgage transaction ? Can it be said that when a solicitor has done all that he has to do with regard to the preparation and execution of the deed, that it is a completed mortgage, although not a penny is ever advanced, and the real object of the transaction, namely, the obtaining of the advance, is never attained ? Can the matter possibly be said to be a completed transaction or a completed mortgage ? In my opinion it cannot."

Rigby, L.J. (1895, 2 Ch. p. 798), after holding that no debentures had been in fact issued under the trust deed, continued: "Whether it could be a mortgage, even if the debentures had been previously issued (I mean a mortgage within the meaning of the statute) or not, may be open to more doubt, though so far as I am personally concerned I think that the completed mortgage must be a mortgage completed in a business sense. I say advisedly a business sense. I do not mean to say that if the mortgagees did not pay their money in 24 hours, or anything of that sort; but if the meaning was that they were to pay at once, and if they did pay practically in accordance with the agreement, that would be one thing; but when it comes to an arrangement which may extend over years, and which never may be carried out at all, I do not think that it could be possible by anything that followed afterwards to turn that into a complete mortgage which was not intended to be a complete mortgage at the time when it was drawn. I doubt very much whether you could possibly bring within this a case of a mortgage of future advances."

The remuneration payable for conducting a sale of property by auction does not fall within the scale if a commission is paid by the client to an auctioneer. And the Court of Appeal have decided, in the case of *Drielsma v. Manifold*, 1894, 3 Ch. 100, that the fee payable to the auctioneer for taking the biddings, if charged to the client, is such a "commission." This case has been followed by *North, J.*, in *Cholditch v. Jones*, 1895, W. N. p. 147, 1896, 1. Ch. 42, where he held that if the purchaser pays the auctioneer's charge under a condition of sale, the scale for vendor's solicitor's fees for conducting sale by auction does not apply. If the solicitor himself pays the auctioneer's charge, the scale does apply. (Rule 11, Part I., p. 98.) In respect of these matters it will still be necessary to make out and deliver a bill of costs according to the old system, as altered, however, by Schedule 2. By this schedule the charges have been materially increased in respect of the important items of attendances and drawing and perusing documents.

The *ad valorem* remuneration allowed by Schedule 1 is only chargeable in cases where the whole of the business in respect of which it is imposed, viz., the deducing title and the perusing and completing conveyance, is done (*re Lacey & Son*, 25 Ch. D. 301; 53 L. J. Ch. 287; 49 L. T. 755; 32 W. R. 233, C.A.). It follows that if the solicitor has not deduced title, but only perused and completed the conveyance, he will not be entitled to remuneration under Schedule 1. In such a case his remuneration will be regulated by the old system, subject to the modifications provided by Schedule 2, *ib.* (*re Hickley & Steward*, 54 L. J. Ch. 608; 52 L. T. 89; 33 W. R. 320; *Chitty, J.*). The latter was a case of an

Clause 2, p. 92. agreement for a lease, to which was appended a schedule containing the terms of the lease made in 1881, and a lease granted two years later in accordance with the scheduled terms. Should, however, the title have been substantially investigated by the solicitor as far as necessary in addition to the perusal and completion of the conveyance, he will be entitled to the remuneration allowed under Schedule 1. (*Fleming v. Hardcastle*, 52 L. T. 851; 33 W. R. 776; *Pearson, J.*)

The doubt that has been expressed as to whether the scale charges set out in Schedule 1, Part I., cover all incidental expenses, such as attendances and letters, &c., on a sale or mortgage transaction, as the scale charge is simply stated to be for "deducing title, &c.," has no warrant in either the spirit or letter of the Act or Order. A solicitor is, however, entitled to charge in respect of all matters not strictly covered by the scale. Thus a solicitor, although he may not be entitled to the scale charge for negotiating a sale or mortgage, may be entitled to charge for supplying information, &c., preliminary to a contract. (*See re Newbould*, p. 64.)

Negotiations with persons other than the actual lessee can be charged for in addition to the scale, as being business not actually completed, on the ground that the lease scale covers only such matters as are actually completed (*re Martin*, 41 Ch. D. 381; 58 L. J. Ch. 478; 37 W. R. 497; 60 L. T. 555).

In all cases where the work or any part of the work incident to a sale of land performed by a solicitor has been performed since the 1st January, 1883, his remuneration will be that allowed by Schedule 1, Part I., notwithstanding that his client may have entered into the contract for the sale prior to January, 1883. (*In re Denne* and the Secretary of State for War, 54 L. J. Ch. 45; 51 L. T. 657; 33 W. R. 120; *Pearson, J.*)

In a partition action the estate was directed to be sold, and the costs of all parties to be paid out of the proceeds. The conduct of the sale was given to the plaintiff, who was the owner of a fourth of the estate. His solicitor was paid his costs in accordance with rule 2, sub-section (a). The Court of Appeal reversing, Bacon, V.C., held that the solicitors of the defendants, who owned the remaining three-fourths of the estate, were entitled to be paid the costs of perusing the conveyance and obtaining its execution by their clients under sub-sec. (c) of the same rule (*Humphreys v. Jones*, 31 Ch. D. 30; 55 L. J. Ch. 1; 53 L. T. 482; 34 W. R. 1).

The sale of an advowson in gross must be charged for in accordance with the scale in Schedule 1, Part I., on the ground that an advowson in gross, although an incorporeal hereditament, is freehold property (*In re Earnshaw-Wall*, Chitty, J., 1894; 3 Ch. 156; 63 L. J. Ch. 836; 42 W. R. 567; 57 L. T. 253).

There are two cases of importance which should be noted Clause 2, p. 92.
here. The first is *in re Stewart* (41 Ch. D. 494), already noted above upon other questions. One of the points which came before the Court for decision in this case was whether business done in respect of purchases by, and grants to, a corporation of rights or easements of laying and maintaining lines of pipes through and over lands not taken compulsorily under the provisions of the Lands Clauses Consolidation Act, 1845, should be governed by the scale charge. No land whatever was conveyed by the grants in question, but merely the right to lay and maintain the pipes through or over land, and to enter upon the land from time to time for those purposes. The taxing master treated the grants as being conveyances to which sub-rule (a) of the clause now under consideration applied, and decided that the scale in Schedule 1, Part I., of the General Order was applicable. Kay, J., in his judgment upon this point, referred to the fact that Schedule 1, Part I., provides a scale for negotiating the purchase of "property" and for investigating the title to "freehold, copyhold, or leasehold property," and stated he could not hold the grant of an easement like those under consideration was a conveyance of freehold, copyhold, or leasehold property within the meaning of the schedule. The matter was accordingly referred back to the taxing master.

The second case is that of *in re Sander's Settlement* (1896, 1. Ch. 480), a decision of North, J., carried to the Court of Appeal, in which the principles of the above cases *in re Earnshaw-Wall* and *in re Stewart* were confirmed. It became expedient in the course of the development of a building estate to obtain a right-of-way over a strip of land adjoining the estate, for the purpose of continuing one of the roads thereof into a main road. This was carried out by means of a grant of a right-of-way over the said strip of land for the purpose of making and completing the proposed road and the sewers thereunder, and it was stipulated that after the completion of the road the same should be dedicated to the public. The purchase-money was £516. The fund out of which the purchase-money was paid was the proceeds of sale of a portion of the settled estate taken by the predecessors of the London County Council under their compulsory powers, and on taxation of the costs the London County Council insisted that the solicitors for the trustees of the settled estate could only claim to be remunerated by the scale of fee calculated in the amount of the purchase-money. The solicitors claimed to be paid their costs according to the old system as altered by Schedule 2, and the taxing master, on the authority of *in re Stewart*, taxed the costs in that way. The County Council carried in objections. North, J., agreed with the taxing master, and the London County Council appealed. The Court of Appeal (Lindley, Kay and A. L. Smith, L.JJ.) unanimously decided that the new creation of an easement by deed was covered by

Clause 2, p. 92. sub-clause (c) of clause 2 of the General Order, as being other business the remuneration for which had not been thereinbefore prescribed and approved the two earlier decisions of *in re Stewart* and *in re Earnshaw-Wall*.

The costs of an attempted ineffectual sale of property where there is no probability of the sale being effected for some years should be taxed under rule 2 (c) of the General Order. (*In re Smith, Pinsent & Co.*, 44 Ch. D. 303; 59 L. J. Ch. 590; 38 W. R. 685.) The Judgment of Chitty, J., shows how it was proposed to deal with the solicitors' charges if the property were subsequently sold and the same solicitors employed. It reads as follows:—
 "As the money required has been raised by mortgage, it is unlikely that the property will be again put up for sale for some years to come; the solicitors are not bound to wait to be paid for their services in respect of the abortive sale which has already occurred, and the matter must be remitted to the taxing master to tax the items disallowed in accordance with rule 2 (c) of the General Order. If the same solicitors are employed at a future time to conduct a sale which is successful, they will not be paid twice over, but on a *quantum meruit* basis, and not on the scale charge; if, however, they ask to be paid on the scale charge, they will have to bring into account what they have already received.

Clause 3, p. 93.
 Property in
 drafts.

Drafts and copies made in the course of business are to be the property of the client.

This provision, although possibly satisfying the requirements of abstract right, would, if interpreted to mean that drafts and copies should be handed over to clients with their deeds, be attended with no little inconvenience to solicitors. Apart from the fact that drafts and copies used in one matter may subsequently materially assist a solicitor in carrying out a matter of a similar nature, it happens not unfrequently that some question of default is raised after a matter has been completed, the solicitor's defence to which rests, it may be, upon interlineations, deletions and marginal and foot notes in a draft. In the course of time the points in question fade from recollection, and it is, to say the least, awkward that a solicitor should on some future day be liable to be called upon to explain a matter the means of explaining which is not in his possession. Say the question is one whether a will is made in accordance with instructions. The draft may have been read through and altered and then copied, and in the end handed over, and the client, not attaching any value to a mutilated copy of his will, may subsequently destroy the same. A solicitor would, in such a case, obviously be placed in the greatest difficulty in subsequently meeting a charge of negligence in carrying out his instructions in drawing the will. In view of this danger it may be wise for solicitors in many, if not in all,

transactions to keep copies of drafts which they may have to hand over, even though such copies have to be made at their own expense. It is doubtful whether the terms of this clause are not wide enough to cover even any copies so made. It might certainly be argued that they were not made in the course of business.

In the case of a mortgage, however, the late Master of the Rolls' view, that a solicitor was not entitled to keep, even at his own expense, copies of any of the deeds when the mortgage was paid off as he has no concern with the title (*in re Wade Thomas*, 1881, 17 Ch. D. 348), is a reasonable one.

The remuneration prescribed by Schedule 1 is not to include stamps and all disbursements reasonably and properly paid; nor any extra work occasioned by changes occurring in the course of business, such as the death or insolvency of a party to the transaction; nor any business of a contentious character, nor proceedings in any Court; but it is to include law stationers' charges, and allowances for time of the solicitor and his clerks, and for copying parchment, and similar disbursements.

Clause 4, p. 98.
Disbursements
not included in
scale
allowances.

"Auctioneers' and valuers' charges" are in this clause specifically included in the disbursements not covered by the scale. Rule 11 of Part I. provides that the scale charges for conducting a sale or negotiating a sale, purchase or mortgage of property, shall not be payable to a solicitor if the client has to pay a commission to an auctioneer. The apparent contradiction of these two provisions has given rise to much discussion and difference of opinion. *In re Beck's Settled Estate* and *in re Cartington*, reported together (1883, 24 Ch. D. 608; 52 L. J. Ch. 815; 31 W. R. 910; 49 L. T. 95), Bacon, V.C., held under this clause in a case where a tenant for life put up an estate for sale under the Settled Estates Act, which did not sell at the auction, but a sale of which was negotiated by the solicitors the same day, that the trustees of the estate were liable to pay the solicitors the negotiation fee, notwithstanding that a commission was also payable to the auctioneers. This decision hardly appears to give sufficient effect to Rule 11 of Part I., and to the definition of "client" contained in sec. 1 of the Solicitors' Remuneration Act. It is the practice in Liverpool to employ an auctioneer for the sole purpose of taking the biddings, and to pay him £2 2s. a lot if the property sells, and £1 1s. a lot if it does not sell. (See note to Rule 11, Part I., p. 60, and the cases there cited as to whether if these fees be paid by the client the solicitor can claim the "conducting" fee.)

It is doubtful whether the words which allow for extra work are sufficiently comprehensive. The words "a party to the transaction"

Clause 4, p. 93. might be held to mean a party to the contract, and if this is the case it would not apply to changes occurring in the course of the business by a necessary party to the conveyance, who is not a party to the contract, dying or becoming bankrupt. It is, however, conceived that these words would receive a more liberal interpretation. These scale charges are also exclusive of business of a contentious character and proceedings in any Court. These words are somewhat indefinite; it is not quite clear, for instance, whether the scale would cover the payment of money into Court, though probably it is not intended to cover this.

Plans on deeds have been held to be covered by the scale where a surveyor was neither required nor employed. In the case of *in re Read* (1894, 3 Ch. 238; 63 L. J. Ch. 831; 42 W. R. 601; 71 L. T. 189), a purchaser's solicitor charged in addition to the scale fee a sum of 10s. for stationer's charges for laying down a plan on the conveyance. Kekewich, J., held that the solicitor was not entitled to the charge claimed, as the scale fee included stationer's charges, and a surveyor was not required and not employed.

The Council of the Incorporated Law Society, from the first time the question was put before them, held that the registration of deeds relating to property in a register county was covered by the scale fee, but the out of pockets could be charged extra. This view has now received the sanction of the Court of Appeal in the case of *Grey v. Curtice* (1899 I. Ch. 121). The taxing master had disallowed charges for registering the memorial of a conveyance in Middlesex but had allowed the disbursements. Mr. Justice Kekewich upheld the taxing master on a summons to review, and added that on questions of detail, a taxing master who had gone fairly into the matter was far more competent to deal with it than a judge. In the Court of Appeal it was contended by counsel for the solicitor that the scale fee covered "completion" of the conveyance, and the conveyance was absolutely complete as a conveyance without registration. Lindley, M.R., in dismissing the appeal, called attention to the fact that the question of registration was in the contemplation of the parties who settled the rules, as shown by the fact that registration fees were allowed as a disbursement, and as they had not seen fit to allow a fee to the solicitor none should be allowed. Chitty, L.J., added that in his opinion the duty of preparing the memorial and registering the deed was included in the term "completing conveyance," since it was doing an act without which the conveyance might be avoided. Vaughan-Williams, L.J., based his judgment on the practice which had existed for many years in the taxing office, and which, not being inconsistent with the rules, ought to be maintained.

Clause 5, p. 93.
Additional
remuneration
for special
exertion.

A solicitor may be allowed a proper additional remuneration in respect of any business which is required to be and is by special exertion carried through in an exceptionally short space of time.

The exact interpretation of this clause is somewhat open to doubt. *Clause 5, p. 93.* The business must not only have been carried through by special exertion, but must have been "required to be" so carried through. This seems to imply that the special exertion must be exerted at the request of the client, in order to entitle the solicitor to the additional remuneration, unless it should also be held to give a discretion to a taxing master to consider whether the matter was not one which, having regard to the nature of the transaction, "required to be" carried through in an exceptionally short space of time.

In all cases to which the scales prescribed by Schedule 1 apply, the solicitor can, before undertaking the business, by writing communicated to his client, elect to be remunerated according to the present system as altered by Schedule 2. In the absence of any such election his remuneration shall be that prescribed by the order. *Clause 6, p. 93. Solicitor can elect to charge otherwise than by scale.*

In the case of business commenced but not completed at the date of the order coming into operation, notice of election given between the date of the order coming into operation and the continuance of the business was held sufficient (*re Love*, 40 Ch. D. 637; 58 L. J. Ch. 272; 37 W. R. 475; 60 L. T. 254).

"Before undertaking the business" means not merely accepting the retainer, but entering upon the work, *i.e.*, doing something for which the solicitor is entitled to charge (*re Stewart*, 41 Ch. D. 494; 37 W. R. 484; 60 L. T. 737). It was there held that the notice of election was ineffectual where work was done before the notice, whether such work was of a kind covered by the scale fee or not.

The right of election is important. The definition of the word "client" is, according to clause 8, to be the same as in sec. 1 of the Solicitors' Remuneration Act. In that Act the word includes almost every person liable to pay a bill of costs. Where a solicitor is to be paid by his own client, to use the word in the more restricted sense in which it is generally used, the solicitor is not likely, except in very exceptional cases, to intimate that the scale of charges which the law says is sufficient will not satisfy him. The case, however, is different when the solicitor is to be paid by a person for whom he is in no way concerned. To take the ordinary case of a lease. This is prepared by the lessor's solicitor, but paid for by the lessee, generally a stranger. If the lease runs to any length, it may probably be found that the old system, as altered by Schedule 2, will be more profitable than the scale, particularly bearing in mind *in re McGarel* (1897, 1 Ch. 400). In such a case as this it is not unlikely that a solicitor would intimate his election to be paid by the old system.

The interpretation of "client," in section 1 (p. 85), leaves it in doubt to whom the notice of election should be given, in cases

Clause 6, p. 93. where the person who instructs the solicitor is not the person upon whom the payment of the costs actually falls. The notice, however, it is conceived, should be given to the one legally liable to the solicitor. Thus, in the case of a lease, the notice should be given to the lessor, although the lease, according to custom, is paid for by the lessee. Kay, J., *In re Allen* (*infra*), held that where under a lease containing a power of renewal, the assigns are liable to pay the costs of a new lease, the only person to whom any notice of election under Rule 6 need be given by the lessor's solicitor is the lessor himself; the assignees of the original lessee not being "clients" within sec. 1, sub-sec. 3 of the Act. A lessee entering into a contract for a lease should, if he wishes to limit the charges to the scale under Schedule 1, stipulate accordingly.

Where costs of sale in an administration action are payable out of a fund in Court, it is the duty of the solicitor to bring the matter of request for payment under Schedule 2 to the attention of the Judge in Chambers, or at any rate to the notice of the plaintiff. Notice to defendant having conduct of sale ineffectual; *re Rackham*, *Carter v. Rackham*, W. N. 1889, p. 214.

A notice of election, however, properly given by a solicitor to his client, a first mortgagee, is binding both on the mortgagor and any subsequent incumbrancer (*Hester v. Hester*, 34 Ch. D. 607).

The right of election cannot be exercised by a solicitor after he has accepted the employment and done any work under it for his client for which he could charge if the scale did not apply (*in re Allen*, 34 Ch. D. 433; 56 L. J. Ch. 487; 56 L. T. 6). Thus, where on an application by a lessee for the renewal of his lease the lessor's solicitors wrote on July 25th that the matter should have their attention, and at once took necessary steps in the business, a notice given by them to the lessor on October 19th, before sending the draft lease, that it was their intention to charge costs under Schedule 2, was held bad by the Court of Appeal, on the ground that the business was commenced by the letter of July 25th, such letter being a part of the business for which the solicitors could charge the lessor, and that it was therefore too late in October to elect (*ib.*). This decision was followed by the Court of Appeal in the case of *Hester v. Hester*, (34 Ch. D. 607; 56 L. J. Ch. 247; 35 W. R. 233; 55 L. T. 862). There Lindley, L.J., said: "I admit this case is different from *in re Allen*, because here the client had given no directions to act for him before the 13th June (the date of the election by the solicitors). But if a solicitor commences a business on the faith of a general retainer, and in the belief that his client will adopt what he does, he cannot be heard to say that the business was not undertaken when he first did any work covered by the scale fees. I therefore agree that the notice of election was too late." (*Ib.*, at p. 617.)

In re Metcalfe, Metcalfe v. Blencowe (W. N. 1887, p. 254; 57 L. J. Clause 6, p. 93. Ch. 82; 36 W. R. 137; 57 L. T. 13), the action was for the administration of the estate of a testator, and the solicitors having the conduct of the action obtained an order for sale of part of the freeholds on 7th May, 1886, and certain items in their bill of costs shewed that prior to that date they had had attendances with reference to the state of the title. On 21st June, 1886, the solicitors wrote to one of the trustees, purporting to give him and his co-trustee notice, under clause 6 of the General Order, of their intention to be remunerated in accordance with the old system, as altered by schedule 2. The taxing master held that the notice was too late, and that it should have been given to both trustees. Stirling, J., held that the taxing master was right in the result at which he had arrived, that the solicitors had undertaken the business within the decisions above mentioned, and that with reference to the notice having been served on one trustee only, "it was not necessary to decide the point; but he was far from saying the taxing master was wrong." Although the solicitor has submitted a bill with items, it is competent for him, without the consent of the client, assuming that there has been no agreement in writing between him and the client excluding the scale to submit to having the bill taxed according to scale if it applies. (*In re Negus*, 1895, 1 Ch. 77.) This case was applied in *re Gray* (1901, 1 Ch. 239) as an authority for shewing that the measure of a lessee's liability for costs of a lease was not co-extensive with the liability of the lessor. The order to tax was there obtained by a third party—a lessee—and was held not to enlarge the scope of the applicant's liability. *In re Gray* bears upon another point, and will be found noted on p. 75.

The principle of the two cases of *In re Negus* and *In re Gray* was applied to the bill of costs of a mortgagee's solicitors by Kekewich, J., in the case of *re Longbotham & Sons* (1904, 2 Ch. 152). The head-note of the case shows that on taxation under sec. 38 of the Solicitors' Act, 1843, of the bill of a mortgagee's solicitor at the instance of the mortgagor, items which the mortgagor would not be liable to pay as between himself and the mortgagee must be disallowed, even though the solicitor would be entitled to charge them as against his own client the mortgagee. The judge asked the taxing masters for a certificate of the practice of the taxing office, the senior master certified as follows:—

"Your lordship having desired a certificate from the masters of the Supreme Court (taxing office) of the practice generally in cases between mortgagor and the solicitor of the mortgagee, I beg respectfully to report to your lordship that the practice followed by the masters in taxations under sec. 38 of 6 & 7 Vict. c. 73 (Solicitors' Act) up to within recent years was to tax as between the solicitor and the client (the party chargeable in the first

Clause 6, p. 98. instance), and not as between the solicitor and the party liable to pay, effect however being given as far as possible to the cases of *In re Negus* and *In re Abbott* (4 L. T. 576), and the observations of Cotton, L.J., in *In re Morecroft* (29 Sol. Jour. 471). The principles, however, laid down by these cases were, in the opinion of the masters, considerably extended by the case of *In re Gray*, and since that case the practice in the taxing office in taxations under this section has been to tax, apart from the order, as between the solicitor and the party or estate liable to pay." This practice was upheld by the judge and by the Court of Appeal.

Merely sending in to a client a bill of costs made out in the old form will not be held a sufficient election by the solicitor to charge on the old system, as modified by Schedule 2 (*Fleming v. Hardcastle*, 52 L. T. 851; 33 W. R. 776; *Pearson, J.*).

In all cases where money is paid into Court under Statutes incorporating sec. 80 of the Lands Clauses Consolidation Act, 1845, the vendor's solicitor can, by giving before undertaking the business written notice to his client, entitle himself to detailed charges (*in re Bridewell Hospital* and the Metropolitan Board of Works, 57 L. T. 155; *Chitty, J.*). Where an agreement is made providing for payment of specific costs, although the matter be one usually dealt with under the Lands Clauses Acts, the purchasing company is bound by such agreement. This point was dealt with by Mr. Justice Joyce in the case of *Holden v. North Eastern Railway Company* (48 S. J. 526). The agreement for sale between Holden as vendor and the company as purchasers contained the following clause: "for the purpose of this clause the sales and purchases hereby agreed to be made shall be deemed to be made under the Lands Clauses Consolidation Act, 1845, and the company shall on the completion of the purchases pay the vendor's costs of and incidental to this agreement and of deducing and verifying his title and of the assurance or assurances to the company and of the duplicate thereof, and all other costs and expenses of the vendor as provided by sec. 82 of the Lands Clauses Consolidation Act, 1845." The company objected to pay the bill delivered by the plaintiff's solicitors on the ground that they were liable for the costs of matters mentioned in sec. 82 of the Lands Clauses Consolidation Act, 1845, only, and they obtained an order *ex parte* for taxation under that Act. The plaintiff claimed that application for a taxation order should be made under sec. 38 of the Solicitors' Act, and the judge decided the order obtained was inappropriate and wrong, and it was discharged with costs. The costs incurred on a reinvestment of money paid into Court under the Lands Clauses Act must be paid for by the scale (*re Merchant Taylors' Company*, 30 Ch. D. 28; 54 L. J. Ch. 867; 33 W. R. 698; 52 L. T. 775).

If in the course of a transaction the solicitor finds the work so onerous that the scale would not afford an adequate remuneration, it would still appear to be open to him, notwithstanding this section, to make a binding agreement with his client under sec. 8 of the Solicitors' Remuneration Act, 1881 (p. 89). Clause 6, p. 93.

On receiving notice from a solicitor, whom he has employed to act for him in the winding up, that he elects to be paid for his work under Schedule 2, and not according to the scale charge under the General Order, it is the duty of the official liquidator of a company being wound up by the Court, in order to discharge his duty of protecting the assets of the Company, to obtain the direction of the Judge in Chambers as to whether he ought to continue to employ the solicitor. (*In re United Kingdom Land and Building Association*, 40 Ch. D. 471.)

The taxing master endeavoured to apply what he considered to be the principle of the latter case to a solicitor acting for a public body—a school board. The solicitor was instructed in the matter of the purchase of a school site, the consideration being £350. He gave proper notice of election under clause 6, and the school board consented. The taxing master reduced the bill to the scale fee on the ground that the board were in a fiduciary capacity and ought not to have continued to employ the solicitor after his notice of election. Mr. Justice Farwell decided, upon the words of the rule, that the solicitor was entitled to charge under schedule II., and that no words could be read into the rule making its provisions inapplicable where the clients were a local authority or trustees or other persons in a fiduciary position. (*In re Evans*, 1905, 1 Ch. 290).

Where, in an administration action, costs have been directed to be taxed, and when taxed to be paid by the trustees out of the testator's estate, with a direction for division of the balance of the fund after such payment amongst the persons beneficially entitled, interest is not, in the absence of special direction, payable on the costs. (*Re Marsden*, 40 Ch. D. 475.)

A solicitor may take security from his client for the amount to become due for business to be transacted, and for interest thereon, as soon as the amount is ascertained by agreement or taxation. A solicitor may charge interest, at four per cent. per annum on his disbursements and costs from the expiration of one month from demand from the client; and if the same are payable by an infant or out of a fund not presently available, such demand may be made Clause 7, p. 93.
Security for
costs and
interest.

Clause 7, p. 93. on the parent or guardian, or the trustee or other person liable.

This clause has reference to sec. 5 of the Solicitors' Remuneration Act (*see* p. 88), whereby it is provided that the General Order may authorize security to be given for future costs and the allowance of interest thereon. In the case of an agreement, the parties can fix the rate of interest. In other cases the right to interest at 4 per cent. one month after sending in a bill is a very useful provision. A bill delivered without stating in detail the charges of a London agent, at any rate where the charges of the London agent form a substantial portion of the bill, is not a complete bill of costs capable of taxation, and the year from delivery of the bill allowed to the client for taxation will not begin to run until such detail items are stated. *In re Pomeroy and Tanner* (1897, W.N., p. 8, 1897, 1 Ch. 284.) The mere sending of a bill of costs to a client is a sufficient demand to entitle a solicitor to claim interest after a month. (*Blair v. Cordner*, W. N. 1887, p. 162; 19 Q. B. D. 516; 56 L. J. Q. B. 642, decided by Lord Esher, M.R., Lindley and Lopes, L.JJ., sitting as a Divisional Court.) In this case the facts were as follows:—A solicitor delivered his bill of costs, amounting to £117, without claiming interest. Four months after delivery the bill was taxed at £89, which sum the client paid. The solicitor on such payment claimed interest on the amount paid at 4 per cent. from one month from the delivery of the bill. The Court held that he was entitled to recover such interest. Lord Esher, M.R., stated they had conferred with the Judges sitting in the other Division, and the latter agreed with the decision.

The note of this case, contained in the "Weekly Notes," sets out the fact that part of the costs, in respect of which the interest was charged and allowed, were costs in an action, and not solely costs relating to conveyancing business.

The case of *re Marsden*, cited *supra*, decides interest is not chargeable unless specially directed where the costs are to be paid out of a fund in Court. It is worthy of note that the case of *Blair v. Cordner* does not appear to have been referred to in the arguments or judgment in this case.

It should also be remembered that the proper person from whom to demand payment of a bill of costs due from a deceased client is the personal representative of such deceased client as being the "person liable." This was the subject of decision *In re McMurdo*, *Penfield v. McMurdo*, 1896, W. N. 171. This case was one of administration of an insolvent estate by the Court, and a bill of costs had, by direction of the chief clerk, been delivered to the solicitor for a creditor having the conduct of the cause. It was held that this delivery of the bill did not constitute a demand for payment from

the person liable, and, consequently, that the costs did not carry *Clause 7, p. 93.* interest under clause 7.

It has been decided by Mr. Justice Vaughan-Williams in a company winding-up matter (*The Automatic Photograph [Foreign and Colonial] Company, Limited, 1891, A. No. 0262*), which was before him in chambers, that interest is not payable by the liquidator of a company on a bill of costs delivered in respect of work done in the winding-up. The facts of this case were that a bill of costs was delivered to the Official Receiver as liquidator of the Automatic Photograph [Foreign and Colonial] Company, Limited, in February, 1895, and such bill was referred by the Official Receiver to the Registrar of the Companies Winding-up Division for allowance under Rule 28 of the Companies Winding-up Rules issued in April, 1892. Owing to the magnitude of the bill, the certificate of allowance under Rule 28 was not issued until August, 1895, and the solicitors took out a summons asking for an order that they were entitled to interest at 4 per cent. on the amount of their bill as allowed by the Registrar, calculated from one month after the delivery of the bill to the Official Receiver. The Judge held that as Rule 28 required all costs, &c., to be approved by the Registrar before they were paid, there could not be an effective "demand" within clause 7 of the General Order, and therefore not an effective default until after the bill had been approved by the Registrar. Rule 28 of the Companies Winding-up Rules (1890-1893), dated 6th April, 1892, is as follows:—"No payment in respect of bills or charges of solicitors, managers, accountants, auctioneers, brokers, or other persons shall be allowed out of the assets of a company, in a winding-up matter to which these rules apply, without proof that the same have been considered and allowed by the Registrar."

The words "solicitor," "client," and "person," used in *Clause 8, p. 94.* the order and schedule, have the meanings ascribed to *Definitions.* them in sec. 1 of the "Solicitors' Remuneration Act, 1881."

See pp. 85 and 86 for the definitions contained in the Act.

SCHEDULE I.

PART I.

Scale of Charges on Sales, Purchases and Mortgages, and Rules applicable thereto.

Schedule 1,
Part I., p. 95.

(See scale on p. 95.) It will be noticed that the scale allows a charge to a vendor's solicitor for negotiating a sale privately, and for conducting a sale by auction, whether or not the property is sold, and to a purchaser's solicitor for negotiating a purchase, and to a mortgagee's solicitor for negotiating a loan. These allowances are, however, not chargeable if a commission is payable to an auctioneer (Rule 11, Part I., Schedule 1, p. 95), and it seems clear from this that the authorities contemplate the solicitor acting in these matters as an auctioneer.

The sum of £2 10s., allowed to the vendor's or mortgagor's solicitor for procuring the execution and acknowledgment of a deed by a married woman, is now a liberal allowance, having regard to the simplification of acknowledgments effected by the Conveyancing Act, 1882, and the rules issued thereunder. The Commissioner's fee would appear to be properly chargeable in addition, as a disbursement, under clause 4, *ante*, p. 41.

As to what costs are covered by the scale fee to vendor's solicitor, it is worth noting that the case of *ex parte Bonass, re Purcell and Lenahan* (27 L. R. Ir. 375), decided that the costs of obtaining the release of an outstanding incumbrance on property sold are not included in the scale fee fixed by Schedule 1, Part I.

In the event of the contract for sale being prepared by the purchaser's solicitors, they will be entitled to charge a fee for preparing it, in addition to the scale charge, as the scale assumes the contract to be prepared by the vendor's solicitors (*Fleming v. Hardcastle*, 52 L. T. 851; 33 W. R. 776; *Pearson, J.*). They will also be entitled, if they have negotiated the purchase, to 1 per cent. for doing so, in addition to the 1½ per cent. for completion (*ib.*).

The meaning of "investigating title," as used in this schedule, was considered at length by Kay, J., in the case of *ex parte the Mayor of London* (34 Ch. D. 452; 56 L. J. Ch. 308; 56 L. T. 13; 35 W. R. 210). There the Corporation of London resolved to purchase the old Bankruptcy Court, which, under section 68 of the Bankruptcy Act, 1861, was vested in the Public Works Commissioners, the purchase-money, £93,500, being payable out of the funds in Court under various Acts, including the Lands Clauses Act, and representing lands of the Corporation taken by certain public bodies. On applying to the Commissioners, the Corporation were

informed that the property was vested in the Commissioners under the above section, and that they "did not agree to furnish any evidence of title," but would apply to the Lord Chancellor, under the section, for his authority to sell. The Lord Chancellor subsequently authorized the sale by his secretary. The City Solicitor, however, having regard to the terms of the section, required a written authority signed by the Lord Chancellor himself, which was duly obtained. The solicitor, having thus satisfied himself as to the Commissioners' title, obtained on a summons in chambers an order sanctioning the purchase, the Chief Clerk, upon the production of the Lord Chancellor's authority, and at the request of the solicitor, dispensing with the usual reference as to title. The purchase having been completed, the Corporation carried in their solicitor's bill for taxation, containing a charge of £278 15s., according to the scale in Schedule 1, Part I., of the General Order under the Solicitors' Remuneration Act, 1881, for "investigating title and preparing and completing conveyance." The taxing master disallowed the charge, on the ground that there had been no investigation of title. On a summons by the Corporation to review the taxation, the learned Judge held that there having been an investigation of such title as existed (*see* 34 Ch. D., at p. 458), there had been an "investigation of title" within the terms of the General Order, and that therefore the scale charge was payable. The length of the investigation was wholly immaterial. There might be an investigation without any abstract being furnished.

Kekewich, J., in the case of *Wellby v. Still* (8 R. 658; 1894, 3 Ch. 641; 63 L. J. Ch. 931; 71 L. T. 426; 43 W. R. 73), had under consideration the meaning of the term "deducing title." The case arose upon a mortgage of leaseholds, where the mortgagor was the original lessee. The only abstract supplied contained short particulars of the leases, and it was held this was not sufficient to carry the scale fee.

The principle of this decision was upheld by the Court of Appeal in the case of *In re Webster & Jones' contract* (1902, 2 Ch. 551). Here, upon a sale of leaseholds, the abstract of title supplied to the purchaser consisted only of an abstract of a lease to the vendor. The vendor's solicitors answered requisitions including a requisition requiring a licence to assign, and perused and completed the assignment. The Court of Appeal affirmed the judgment of the Vice-Chancellor of the County Palatine of Lancaster, who thought that there had been no deducing the title within the meaning of the remuneration order, and that the vendor's solicitors were not entitled to the scale fee.

In re Read (8 R. 489; 1894, 3 Ch. 238; 63 L. J. Ch. 831; 71 L. T. 189; 42 W. R. 601), the purchaser's solicitor investigated the title to a large portion of land, for the purchase of which his clients

Schedule 1.
Part I., p. 95.

Schedule 1,
Part I., p. 95.

had agreed. Before this transaction was completed the purchasers arranged for the resale of a portion of the land, and employed the same solicitor to act for them in their capacity of vendors. The solicitor sent the sub-purchaser an abstract, which was merely a copy of the abstract delivered to him, with a statement added, shewing the equitable title of his clients. The transaction was carried out by two conveyances, the first of the portion sub-sold being made by the vendors by the direction of the purchasers direct to the sub-purchaser, and the second of the remaining portion from the vendors to the original purchasers. The solicitor delivered two bills, charging in one the full scale fee on the total purchase-money paid by his clients to the vendors, and in the other the scale fee as a vendor's solicitor for "deducing title, &c.," calculated on the amount of purchase-money paid to his clients by the sub-purchaser. The district registrar allowed the scale fee as purchaser's solicitor as on a sale for the balance of purchase-money after deducting the amount paid by the sub-purchaser, that being the amount in respect of which the original purchaser's purchase was completed. On a summons to review the taxation, Kekewich, J., held that the conveyance to the sub-purchaser was substantially a conveyance by the vendors to the purchasers, and that the solicitor having done all that was necessary for the completion of a conveyance under the original contract for purchase of the whole of the land, he was entitled to the two scale fees charged, namely, one on the purchase by his clients of the whole property, and another on the sale by them to the sub-purchaser.

A very similar case as to sub-purchase was dealt with by Buckley, J., in *In re Romain* (1903, 1 Ch. 702). The judge distinguished this case from *In re Read* on the ground that it was relating to sub-sale of a part, while *In re Romain* was a sub-sale of the whole. The facts of the latter case show that the property was conveyed direct to the sub-purchaser, the intermediate purchaser joining in the conveyance; the abstract was sent to the solicitor for the intermediate purchaser who copied it and forwarded it to the solicitor for the second purchaser; on receiving the requisitions he copied them and sent them to the original vendor's solicitor, and a similar operation took place with reference to the observations and further requisitions on title. Buckley, J., considered that the scale fees (1) for investigating the title and preparing and completing the conveyance on the purchase, and (2) for deducing the title and perusing the conveyance on the re-sale, were not chargeable.

The words "completing conveyance" include registration in Middlesex or Yorkshire, *vide* *Grey v. Curtice* (1899, 1 Ch. 121), p. 40.

A mortgage by a local authority of its rates for the purpose of raising money for improvements, under the Public Health Act and other statutory powers, would not be charged for under the scale,

except in so far as the negotiating fee might apply. The charges Schedule 1. for preparing and completing mortgage would be made out under Part I., p. 95. the old system as amended by Schedule 2.

Vide also re Lacey & Son (25 Ch. D. 301), noted at p. 55.

RULES.

On sale by auction the scale is to apply to each lot sold, except where property is held under the same title and the same purchaser buys several lots, and one abstract only is delivered and one conveyance taken, in which case the commission is chargeable upon the aggregate prices of the lots. Rule 1, Part I.,
p. 96.
Sale in separate
lots.

Under the "Conveyancing and Law of Property Act, 1881," sec. 3, sub-sec. 7, 44 & 45 Vict. c. 41, a purchaser of two or more lots held wholly or partly under the same title is entitled to only one abstract of the common title except at his own expense. If, therefore, a purchaser required more than one abstract, this would not entitle a vendor's solicitor to more than the scale allowance upon the aggregate prices of the lots.

Stirling, L.J., when a Chancery Judge, held on an appeal from a taxing master, that the solicitors were under the following circumstances entitled to the minimum fee for each lot. Under an order in the suit lots 1 to 6 were sold to one purchaser for £1,685 15s.; lots 7 to 9 were sold to three different purchasers for various sums under £50 each, and lots 10 and 11 were sold for £24 to one purchaser. There was one title to all lots, and a separate abstract was delivered to each purchaser. The taxing-master allowed the scale fee for deducing, &c., on lots 1 to 6, but only 15s. in respect of the other lots. The solicitors appealed, and the Judge held that, upon the proper construction of the rules, they were entitled to the minimum charge for each of the other sales. (*In re Thomas; Evans v. Griffiths*, 1900, W. N., p. 36; 1900, 1 Ch. 454). An order dismissing a summons to review taxation of a solicitor's bill is interlocutory only, and leave must be obtained to appeal from it (*In re Jerome*, 1907, 2 Ch. 145).

The commission payable to the vendor's solicitor for "conducting the sale of property by public auction," or when the property is sold is chargeable upon the total sum realized by the sale, and it makes no difference whether the property is sold in lots or not, or whether the separate lots are held under the same or different titles, or are sold to the same or different purchasers. Such at any rate was the decision of the Registrar, County Court Judge and Divisional Court, *in re Onward Building Society*. (1893, 1 Q. B. 16; 62 L. J. Q. B. 80; 68 L. T. 443; 41 W. R. 107; 57 J. P

Rule 1, Part I.,
p. 98.

439.) Mr. Justice Kekewich has, however, decided differently with regard to the prescribed remuneration for investigating title, etc., under Rule 8, *infra* p. 56. As to the unsold lots, the scale fee was charged on the aggregate of the reserve prices of the lots unsold, and that was allowed. The Council of the Incorporated Law Society are, however, advised that a separate conducting fee can be charged on the sum obtained for each lot sold, and a further conducting fee on the aggregate of the reserve prices of the unsold lots, and the grounds on which counsel bases his opinion are (i.) that unless "property" in the scale means each lot, and not the whole property offered for sale, the scale does not apply to the most ordinary case, viz., when some lots are sold and some unsold; (ii.) it was unnecessary to enact in Rule 2 that the commission on an attempted sale is to be charged on the aggregate of the reserved price; if the commission is also to be charged on the aggregate of the prices realized, it would have been enough to enact that the commission should be charged on the reserve price; (iii.) it does not appear to be unreasonable that the solicitor should be paid rather more when property is sold in lots than when it is sold in one lot, as there is some slight extra work to be done in respect to each lot. Counsel further points out that the first point does not appear to have been considered by the judges who decided the case above cited.

Rule 2, Part I.,
p. 98.
Attempted sale
and subsequent
effectual sale.

The commission on an attempted sale by auction in lots is to be chargeable on the aggregate of the reserved prices. When property offered for sale by auction is bought in, and a sale is afterwards negotiated by the solicitor, he is entitled to charge commission on the reserved price where the property is not sold, and also one-half of the commission for negotiating the sale. When property is bought in and afterwards offered by auction by the same solicitor, he is only to be entitled to the scale for the first attempted sale; and for each subsequent ineffectual sale he is to charge according to the present system, as altered by Schedule 2. In case of a subsequent effectual sale by auction, the full commission for an effectual sale is chargeable in addition, less one-half of the commission previously allowed on the first attempted sale. The provisions of this rule as to commission on sales, or attempted sales, by auction, are to be subject to Rule 11.

This rule only applies to cases in which both the attempted ineffectual sale and the subsequent effectual sale are conducted by the same solicitor (*in re Dean, Ward v. Holmes*, 32 Ch. D. 209; 55 L. J. Ch. 420; Kay, J.). In the event of a change of solicitors after an attempted ineffectual sale, the taxation of the costs of the sale must be made under Rule 2 of the General Order (*ib.*, and see p. 96, *post*).

Rule 2, Part I.,
p. 96.

In cases where property is offered for sale by an auctioneer, but not sold, and a sale is afterwards negotiated by the solicitor, it is considered that under this rule the solicitor is entitled to one-half the commission for negotiating a sale (see note to Rule 11, Part I., p. 60, as to the employment of an auctioneer).

A solicitor concerned for both mortgagor and mortgagee is entitled to the mortgagee's solicitor's charges and one-half of those allowed to a mortgagor's solicitor up to £5,000, and one-fourth on any excess over that sum.

Rule 3, Part I.,
p. 96.
Allowance to
solicitor acting
for both
mortgagor and
mortgagee.

A solicitor who arranges a mortgage transaction between two clients would, according to the scale, be entitled to a commission for negotiating the loan in addition to the other allowances. This may bring the total payment to be made by the mortgagor to a considerable sum, and in cases where the mortgagor's title was previously known to the solicitor the allowance to him might even be excessive.

No provision has been made for the case, not of infrequent occurrence, of a solicitor acting for both vendor and purchaser.

The cases of *re Laocy*, App. (1883), L. R. 25, Ch. D. 301; 53 L. J. 287; and *re Keeping and Gloag* (1888), see W. N. (1888), p. 49, decide that to entitle a vendor's solicitor to the scale charges under Schedule 1, the three things therein mentioned—deducing title, perusing conveyance, and completing conveyance—must substantially be done. In view of this opinion, a solicitor acting for both vendor and purchaser would, as no special rule applies to this case, have, it is conceived, in strictness, to make out a bill under Schedule 2, but including, it may be, the scale allowance for negotiating the purchase. The charges under Schedule 2 would in this case be payable by the vendor and purchaser in equal shares, the purchaser paying, of course, the stamp duties and such other disbursements as he would have had to pay had the solicitor been acting for him alone.

If a solicitor peruses a draft on behalf of several parties having distinct interests, proper to be separately represented, he is entitled to charge £2 additional for each such party after the first.

Rule 4, Part I.,
p. 97.
Charges
allowed for
parties having
distinct
interests

Rule 5, Part I.,
p. 97.
Charges
allowed certain
parties to a
deed.

Where a party, other than the vendor or mortgagor, joins in a conveyance or mortgage, and is represented by a separate solicitor, his charges are to be dealt with under the old system as altered by Schedule 2.

Rule 6, Part I.,
p. 97.
Charges
allowed for
conveyance and
mortgage.

Where a conveyance and mortgage of the same property are completed at the same time, and are prepared by the same solicitor, he is to be entitled to charge only half the fees for investigating title and preparing the mortgage deed up to £5,000, and one-fourth on any excess above £5,000, in addition to his full charges upon the purchase-money and his commissions for negotiating (if any).

Compare Rule 3. Under the present rule the solicitor acting for the purchaser and mortgagor, and also the mortgagee, is not entitled to any more than he would receive if acting simply for a mortgagor and mortgagee.

In the case of *In re Glascodine and Carlyle* (52 L. T. 781), the Court of Appeal decided that in cases where a portion of the purchase-money is allowed to remain on mortgage of the property sold, the solicitor of the vendor is not entitled to the scale fee for investigating the mortgagor's title. As in that case, however, a fee of £95 had been paid for such investigation under a common mistake of the parties that the fee was legally payable, the Court of Appeal declined to grant an application for taxation.

Rule 7, Part I.,
p. 97.
Fractions, how
charged.

Fractions of £100, under £50, are to be reckoned as £50. Above £50 as £100.

Rule 8, Part I.,
p. 97.
Minimum
charges.

Where the prescribed remuneration would under the scale amount to less than £5, the prescribed remuneration shall be £5, except on transactions under £100, in which cases the remuneration of the solicitor for the vendor, purchaser, mortgagor or mortgagee is £3.

Vide note at page 53, *In re Thomas Evans v. Griffiths*, 1900. W. N., p. 36.

One minimum only of £5 is, it is thought, payable when the scale charges for negotiation and sale or purchase amount together to less than £5. Thus, in the case of a sale where the purchase-money is £150, and where the vendor's solicitor negotiates the sale, the vendor's solicitor would, according to the scale, be entitled to £1 10s. for negotiating and £2 5s. for carrying out the sale—together £3 15s. The minimum charge for £100 and over being,

however, fixed at £5, the vendor's solicitor is entitled to that sum, *Rule 8, Part I.*, whether or not he negotiates the sale. An important decision of *P. 97.*

Mr. Justice Kekewich should be noted here. The case was one of a solicitor acting for the purchaser of several small lots of land, varying in price from £100 to £10. The vendors were, however, different; each lot had a separate and distinct title, and a separate abstract was delivered for each, but they were all comprised in one mortgage. The learned Judge held that the solicitor was entitled to the minimum scale fee of £5, or £3 for each lot, and was not restricted to one charge for the business as a whole, calculated upon the aggregate of the purchase moneys. *In re Margetts*, 1896, 2 Ch. 263. This would appear to be in accord with the opinion of the Incorporated Law Society as to the conducting fee. *Vide p. 54.*

Where a property is sold subject to incumbrances, the amount of the incumbrances is to be deemed a part of the purchase-money, except where the mortgagee purchases, in which case the charge of his solicitor shall be calculated upon the price of the equity of redemption.

Rule 9, Part I., p. 97.
Charges on purchase subject to incumbrances.

The Court of Appeal have decided that the solicitor acting for a second mortgagee selling under his power of sale is entitled, in accordance with the above rule, to the scale fee upon the aggregate amount of the purchase-money and the amount due on the first mortgage. (*Fortescue v. Mercantile Bank of London*, 1897, 2 Ch. 236.)

The decision *In re Garner* reported in the *Times* of the 29th May, 1906, of Mr. Justice Bigham sitting in Bankruptcy, should be noted here. It was an application to review the taxing officers' decision.

The debtor, John Garner, at the time of his bankruptcy was the owner of a number of different properties in Crewe, of the estimated total value of about £14,000, all of which properties were severally subject to first mortgages, and there was also a second mortgage on the whole of them. The debtor's statement of affairs showed a surplus value of these properties over and above both first and second mortgages of about £3,000. The trustee in bankruptcy sold three of the properties for sums which paid the first mortgage on each, and leaving a balance on each, which was applied towards reduction of the second mortgage. By this means the greater part of the second mortgage was discharged, and a small sum of £19s. 11d. was paid to the trustee. A Mr. Pedley, a solicitor, was employed by the trustee to carry through these sales, and his bill of costs in relation thereto was taxed by the Registrar of the County Court under the Solicitors' Remuneration Act, 1881, at £16 10s. This taxation, at the request of the Board of Trade, was reviewed by the bankruptcy taxing master under rule 2 of the general regulations in

Rule 9, Part I.,
p. 97.

Part VII. of the scale of solicitors' costs in the appendix to the Bankruptcy Rules, 1886, which were as follows:—"In respect of business connected with sales, purchases, leases, mortgages, and other matters of conveyancing, and in respect of other business not being business transacted in Court or in chambers, and not being otherwise contentious business, the solicitors' remuneration shall (in the absence of any agreement to the contrary) be regulated by the general order under the Solicitors' Remuneration Act, 1881, for the time being in force, provided that, in cases of mortgaged properties, the trustee's solicitor, if his remuneration shall be under schedule I. of the existing order, shall only be entitled to percentage upon so much of the proceeds of sale as shall not be chargeable by the mortgagee's solicitor with the percentage, and such percentage shall be payable only out of the proceeds of sale." Under this rule the bankruptcy taxing master taxed off £15 0s. 1d. from the £16 10s., thus reducing it to £1 9s. 11d., on the ground that the solicitor was only payable "out of the proceeds of sale," and that, as the proceeds of sale, as far as the trustee was concerned, amounted to £1 9s. 11d., the solicitor was only entitled to that sum. Against this decision Mr. Pedley appealed.

Mr. Justice Bigham held that it was no part of the duty of the taxing master in bankruptcy, when taxing a solicitor's bill of costs under the rule in question, to decide or to direct out of what fund the amount of the bill as taxed and allowed should be paid. His duty was to tax the bill in accordance with the general order under the Solicitors' Remuneration Act, 1881, and when he gave his allocatur he should state that the amount of the bill as taxed and allowed was to be paid in accordance with rule 2 of the general regulations in Part VII. of the scale of costs in the appendix to the Bankruptcy Rules, 1886, leaving it to the parties to ascertain the fund (if any) out of which the bill was to be paid. It was therefore unnecessary to decide in the present case the meaning of the words "proceeds of sale." There would be no order as to costs.

In the event of the property of a bankrupt being sold subject to incumbrances, the solicitor of the trustee in bankruptcy will, under this rule and the Bankruptcy Rules, 1886 (Pt. 7, Rule 2), be entitled to a percentage on the gross amount of the purchase-money, and not merely to a percentage on the amount realized from the equity of redemption. [In *re* Gallard, *ex parte* Harris, 21 Q. B. D. 38.] But the percentage is only payable out of the proceeds of sale.

Sub-sec. 2 of Rule 112 of the Bankruptcy Rules, 1886 (which reduces a solicitor's charges by two-fifths "in all proceedings under the" [Bankruptcy] "Act, in which costs are payable out of the estate" where the estimated assets do not exceed £300), does not apply to conveyancing business. (In *re* Parfitt, 23 Q. B. D. 40.)

The scale as to mortgages is to apply to transfers of mortgages where the title is investigated, but not to transfers where the title was investigated by the same solicitor on the original mortgage or on any previous transfer; and it is not to apply to further charges where the title has been so previously investigated. In these cases the remuneration is to be regulated according to the present system, as altered by Schedule 2. But the scale for negotiating the loan shall be chargeable on such transfers and further charges where it is applicable.

Rule 10, Part I.,
p. 97.
Charges on
transfers of
mortgage and
further charges.

The distinction between a new mortgage and a further charge was discussed in the case of the Earl of Aylesford *v.* Earl Poulett (1891, 1 Ch. 248). In that case the tenant for life of settled estates charged his life estate to the amount of £192,000, and all those charges were vested in an Insurance Company. The trustees of the settlement were authorized by a private Act to raise a sum not exceeding £350,000 by mortgaging the settled estates in fee for payment of the debts of the tenant for life. The trustees, accordingly, executed a mortgage in fee to the Insurance Company to secure £232,000. The company retained £192,000 in satisfaction of their charges on the life estate, which were released by separate deeds, and £40,000 was paid over to the trustees. North, J., in the first instance, held that the transaction amounted to a further charge within the meaning of Rule 10, Part I., that the title to the property had been in substance already investigated within the meaning of the rule, and that the mortgagee's solicitor was not entitled to any scale fee in respect of the mortgage, but should be remunerated under Schedule 2. It was, however, held on appeal that the transaction was a new mortgage and not a further charge, and therefore did not fall within Rule 10, and that the mortgagee's solicitor was entitled to the scale fee on a mortgage for £232,000.

In an Irish case it has been decided that the solicitor for a transferor must charge under schedule II. for showing the title and approving the transfer. (*Vide In re Briscoe & Smith*, 1903, 1 Ir. 29.)

The word "loan" in Part I. of schedule 1 means mortgage, and does not necessarily imply that there must be a fresh advance on the occasion of the mortgage. So when a mortgage was prepared by a solicitor to secure a past debt, it was held on the authority of the last cited case that the scale fee applied. (*Darcy v. White*, 31 L. R. [Ir.] 142.)

Rule 11, Part I.
p. 98.
Scale allow-
ances for
conducting
sale and
negotiating,
when charge-
able.

The scale for conducting a sale by auction shall apply only in cases where no commission is paid by the client to an auctioneer. The scale for negotiating shall apply to cases where the solicitor of a vendor or purchaser arranges the sale or purchase, and the price and terms and conditions thereof, and no commission is paid by the client to an auctioneer or estate or other agent. As to a mortgagee's solicitor, it shall only apply to cases where he arranges and obtains the loan from a person for whom he acts. In case of sales under the Lands Clauses Consolidation Act, or any other private or public Act under which the vendor's charges are paid by the purchaser, the scale shall not apply.

See note to clause 4, p. 41.

This rule has been more frequently considered by the Courts than any other, and has given rise to conflicting decisions. The principal questions involved are: (1) Is a fixed sum paid to an auctioneer a "commission" within the meaning of this rule? (2) If it is a "commission," is the vendor's solicitor only entitled to the fixed scale charge for deducing title, and not entitled to any additional remuneration for all the work incidental to a sale by auction?

The difficulty in interpreting the meaning of "auctioneers' charges" in clause 4, and which are to be allowed as a disbursement to solicitors, and the meaning of "commission" in this clause, the payment of which it has been held disentitles a solicitor to all charges except the scale charge for deducing title, is probably due to the fact that the practice with regard to the employment of auctioneers in connection with sales varies in different parts of the country. Thus, according to the rule in the North of England, where the Liverpool practice is followed, the vendor's solicitor does all the work incidental to a sale by auction, and auctioneers are only employed for the one service of taking the biddings in the auction room; their charges are fixed at two guineas a lot if the property sells, and one guinea a lot if it does not sell. In the South of England, however, the auctioneers' services are much more extensive, and include the preparation of particulars of sale, valuing, advertising and letting the properties, in addition to taking the biddings. For

these services they are usually paid an *ad valorem* charge or commission. The fact that the rules were settled by authorities representing parts of the country where the different practices prevail, throws a light upon what it is believed was intended to be the true interpretation of the rules, and if the distinction was judicially recognised the disputed points could be settled upon a reasonable basis.

Rule 11, Part I.,
p. 98.

The effect of this rule is well illustrated by the decision of the Court of Appeal in the case of *In re Wilson* (29 Ch. D. 790). There the property of a lunatic in Lancashire was put up for sale by auction, under an order in lunacy, but was not sold. The solicitor charged £16 12s. 6d., being the scale remuneration on £8,300, the amount of the reserved prices. The auctioneer's fee of five guineas was allowed, and also £31 10s. on the surveyor's bill; but the £16 12s. 6d. was disallowed on the two following grounds: (1) That the solicitor had not done all the work for which the scale remuneration is provided, the surveyor's bill containing charges for various things which it was the duty of the person conducting the sale to do; and (2) That a commission had been paid to the auctioneer by the client within this rule. (*Semble*.) This decision was followed by *Kay, J.*, in *Wood v. Calvert* (55 L. T. 53; 34 W. R. 732). There a trust estate in Yorkshire was sold under order of the Court, an auctioneer and a surveyor being appointed. On taxation of the costs, a fee was allowed to the auctioneer for putting the estate up for sale and knocking it down, such being the way in which an auctioneer was paid according to the custom of the country. The surveyor's charges for dividing the property into lots, valuing it, preparing plans, and settling the reserves, were also allowed. Under these circumstances the solicitors were held not to be entitled to the scale charges. In the case of *re Sykes* (56 L. J. Ch. 238; 56 L. T. 425), *Chitty, J.*, gave a similar decision, the facts being practically the same. In the case of *In re Peace & Ellis* (57 L. T. 753; W. N. 87, p. 186), *North, J.*, held that a commission having been paid to an auctioneer, the solicitors could not claim a scale fee, but that they should be allowed the proper charges for the work done by them, not included in the auctioneer's commission. In the case of *In re Faulkner* (36 Ch. D. 566; 56 L. J. Ch. 1011; 57 L. T. 342), *North, J.*, gave a decision to the same effect, and this decision was approved in *re Newbould* (*infra*). In the cases of *In re Newbould*, *Newbould v. Bailward* (W. N. 1888, p. 228; 20 Q. B. D. 20, 4714 A. C. 1; 57 L. J. Q. B. 41; 36 W. R. 161; 37 W. R. 401; 58 L. T. 334; 50 L. T. 906), and *In re Parker, Parker v. Blenkhorn* (14 App. Cases 1; 58 L. J. Q. B. 80; 41 W. R. 107; 68 L. T. 443), the question was whether a solicitor, who had been employed by a client in relation to the sale of property, an auctioneer having been employed to conduct the sale, and having been paid by the client (in

Rule 11, Part I., the one case a commission, in the other a lump sum)—whether the solicitor, though he could not claim the scale fee for conducting the sale, was entitled to be remunerated (under Schedule 2) for work done by him in relation to the sale which was not included in that for which the auctioneer had been paid. In both cases the Court of Appeal held that the solicitor was not entitled to any remuneration for this work, thus in effect overruling the decision of North, J., in *re* Faulkner (81 "Solicitors' Journal" 661, 36 Ch. D 566; 56 L. J. Ch. 1011; 36 W. R. 59; 57 L. T. 342).

The House of Lords (Lord Halsbury, L.C., Lord Watson and Lord Macnaghten) reversed the decision. Lord Halsbury, L.C., said that the question was, whether the true construction of the Remuneration Order was this—that, whenever the business done by a solicitor for a client was the subject of taxation, and the particular scale did not apply, it was to be added by construction that, if the scale did not apply, no other remuneration should be recoverable by the solicitor. His Lordship could find nothing justifying such an interpretation either in the Remuneration Act or in the order and rules contained in it. "The scheme of the Statute and of the General Order appears to me to be intelligible enough, that in respect of certain specific business, which may or may not vary in the amount and degree of care and experience required in the performance of it, but in respect of which it is possible to prescribe beforehand what shall be a reasonable amount for such business so done—that in respect of all business coming within the scale, which is by the Statute and the Order applied to such business, that shall be the amount of remuneration which shall be recoverable. The Statute did not mean, and the Order did not purport to enact, that those scales shall be exhaustive. On the contrary, in Rule 2 there is the express exception of 'business not hereinbefore provided for.' That clause, in substance, enacts that such business shall be charged for as heretofore, although that is qualified by the expression 'as altered by Schedule 2 hereto.' Schedule 2 provides, not exhaustively, but only in respect of certain matters, a change in the actual amount of the charges to be made, and it leaves untouched a very large class of business which is to be paid for according to the previously existing system. The problem to be solved is whether the word 'regulated' in Rule 2, and the words 'subject to the regulations therein contained' in Rule 2, or the language of Rule 11 in Schedule 1, do or do not comprehend within them the implied (it is certainly not expressed) enactment that no other charges shall be recoverable. It is agreed that, by virtue of Rule 11, the present case is not one to which the scale for conducting a sale applies. The latter part of the same rule provides that 'in cases of sales under the Lands Clauses Act the scale shall not apply.' If the same construction is to be given to the latter part of this rule—'shall not apply'

Rule 11, Part I.,
p. 98.

—which it is contended ought to be given to the same words in the earlier part of the rule, it would reduce the construction of the rule to an absurdity. If the scale does not apply to sales under the Lands Clauses Act, and you are to add the words ‘no remuneration whatever shall be recoverable,’ which are the words which it is sought to introduce by construction into the earlier part of the rule, the result will be that, for some reason which no one has been able to assign, the Legislature have taken away from professional men engaged in such transactions all remuneration for conducting sales under the Lands Clauses Act. That is too absurd a construction to be insisted on, and, if so, why, in one part of the very same clause, dealing with the same subject-matter, are the words ‘shall not apply’ to be understood in a totally different sense from that in which they are to be understood in another part?” His Lordship added that the decisions as to the remuneration in respect of leases, whether they were right or wrong, did not apply to the present case. He continued: “If the scale applies, the solicitor seeking to recover is bound by the scale. Wherever you have established scale work, the solicitor can only recover scale charges. But the Statute leaves uncovered everything except that to which, by the Statute and the rules made thereunder, the scale applies. I am unable to adopt the language of the Master of the Rolls *in re Newbould*:—‘The solicitor, therefore, is only entitled to be paid according to the scale in Schedule 1, Part I. If he can bring himself within any part of that scale, he is entitled to fees according to that scale. If he cannot, he is not entitled to be paid anything.’ I cannot find any trace of such a meaning in the Statute or the rules.” Lord Watson said: “The effect of the General Order, when read together with its schedules and rules, appears to me to be simply this—that solicitors employed to sell property, who do not avail themselves of their right to elect under Rule 6 of the order, become entitled to remuneration according to the existing system as altered by Schedule 2, except in the case of professional work to which Schedule 1 applies, and for which a scale fee is payable under the terms of that schedule. The constantly recurring expression, that the scale ‘shall not apply,’ cannot, in my opinion, be reasonably interpreted as signifying that, in cases where the scale is inapplicable, the solicitor is to be deprived of all remuneration for his work.” Lord Macnaghten said: “I cannot agree with the Court of Appeal that no distinction is to be found in the Remuneration Order between the treatment of business connected with sales, and the treatment of business connected with leases. It appears to me that there is a very marked and a very important distinction. All the business connected with a lease, from the commencement of the transaction down to the completion, is treated as one single operation to be remunerated by one charge. The business connected with a

Rule 11, Part I., sale (whether by private contract or by auction) is divided into two parts or stages. There is the preliminary stage, which extends no further than the making of the contract of sale. There is the final stage, which covers the deduction of title and the perusal and completion of the conveyance, and includes (as more properly belonging to that stage of the transaction) the preparation of the contract or conditions of sale, if any. For each of these two parts of the business a separate charge is prescribed in the scale schedule. If a solicitor is within the scale as regards one of these parts, is he not to be remunerated for his services in regard to the other part of the transaction, unless he can bring himself within the scale as regards that part also? That is the whole question. There is some obscurity in the language of the order. No doubt it would have been clearer if, in the scale schedule, a note had been appended in the first column to the effect that, when the scale did not apply, the solicitor's remuneration in respect of business which would be covered by the scale fee, if the scale applied, was to be regulated according to the old system as altered by Schedule 2. But that is, I think, the true effect of the order, when the scale schedule is read in connection with Rule 2 and Rule 11. I think that the decision of North, J., in *re* Faulkner, was right."

In *Burd v. Burd* (L. R. 40 Ch. D. 628), property the subject of an administration action was offered for sale by auction (prior to the General Order under the Solicitors' Remuneration Act, 1881, coming into operation) and was bought in, the auctioneer's remuneration for the attempted sale being paid by the client in a lump sum. After the order came into operation the property was sold by private contract. The same solicitors acted throughout, and they made out their bill of costs as to the attempted sale by auction under the old system, and as to the sale by private contract under the old system, as altered by Schedule 2 of the General Order. The taxing master disallowed all the charges other than disbursements with regard to the attempted sale by auction and with regard to the sale by private contract; and he substituted for the latter the scale charges for negotiating the sale and for deducing the title and perusing and completing the conveyance. Stirling, J., decided that the taxing master had taxed the bill upon a wrong principle, and that the bill must be referred back to him to be dealt with upon the principles laid down in *re* Newbould. The word "commission" in Rule 11 of Schedule 1, Part I., must be construed as including a lump sum paid by the client to the auctioneer as his remuneration.

An *ad valorem* charge paid by the purchaser to a surveyor appointed by the vendor as agent to treat, was held to be a commission paid to an auctioneer, estate or other agent, and to

disentitle the solicitors from charging the scale fee for negotiating a sale by private contract (*In re Harris, Powell v. Goodall*, 56 L. T. 477; W. N. 1887, p. 74; 31 S. J. 365). Rule 11, Part I.,
p. 98.

In re MacGowan, MacGowan v. Murray (1891), 1 Ch. 105, a solicitor negotiated a sale of some property which was at the time the subject of an action in Chancery, and got a contract signed subject to the approval of the Court. In order to induce the Court to approve the sale, he, during the negotiation, took the opinions of two valuers, and paid their fees, but they took no further part in the proceedings. The Court sanctioned the contract, and on appeal from Kay, J., it was held, reversing his decision, that the solicitor had negotiated the sale within the meaning of Rule 11, Part I., and was entitled to the scale fee for negotiating a sale by private contract.

Bowen, L.J., pointed out that in order that the scale fee for negotiating shall apply there are two things upon which the Court must be satisfied—first, affirmatively, the solicitor must arrange “the sale or purchase and the price and terms and conditions thereof”; and further, negatively, no commission must be paid by the client to an auctioneer or estate or other agent.

Except in cases where a commission is payable by “the client” to an auctioneer, it will be noticed that the scale for conducting a sale by auction is payable to a solicitor. It is thus open to a solicitor to arrange with an auctioneer to do all the work in connection with the sale and, provided the auctioneer is paid by the solicitor, and the vendor is not directly or indirectly charged with the fee, the solicitor is entitled to the scale charges. The Council of the Incorporated Law Society is advised that the payment of a mere selling fee to the auctioneer, either by the solicitor or the client, would not prevent the solicitor being entitled to the commission for “conducting” the sale; but the decided cases of *Drielsma v. Manifold*, *Burd v. Burd*, and *Cholditch v. Jones*, referred to on page 37 leaves no doubt as to the interpretation the Court will put upon this rule.

The commission to a mortgagee's solicitor for negotiating a loan will, it is observed, be payable only if the loan is obtained from a person for whom he acts; i.e. seemingly a person for whom he acts in that particular transaction. In the case of *In re Weddall, Pearson, J.*, allowed the mortgagee's solicitors a fee for negotiating the loan, overruling an objection by the mortgagor that the lender was not introduced by the mortgagee's solicitors, but by a third party (29 “Solicitors' Journal,” 85; W. N. [1884] 217). “There is nothing to prevent a solicitor from divesting himself of his character as a solicitor and acting as a scrivener,” so said Charles, J., in the case of *Gradwell v. Aitchison*, 10 T. L. R. 20. There the solicitor had found a loan on mortgage for a client from another person who was not his client. The client had been informed that the fee for finding

Rule 11, Part I., the money would be 1 per cent. After the mortgage had been effected p. 98.

the client objected to the 1 per cent., on the ground that he had entered into no agreement within Section 8 of the Act. The solicitor argued that he had acted as a scrivener in finding the money, and not as a solicitor; the jury found such to be the case, and he was held to be entitled to the fee as such. The defendants' appeal to a Divisional Court was dismissed. The case of *re Grey's Brewery Company* (56 L. T. 298) shews that the Court will, before allowing a solicitor a negotiating fee, consider not only the contract of sale, but also the substance of the transaction. In that case the property of a company in liquidation was sold by the solicitors of the official liquidator for £24,000 (subject to a mortgage for £900), and after the satisfaction of the claims of former successive owners, £1,750 remained for the official liquidator. An order was made in the liquidation confirming the sale. The parties to the conveyance were the company, the official liquidator, the original owners, and certain intermediate purchasers having claims for unpaid purchase-money from sub-purchasers. The solicitors, on taxation, included, under Rule 9, in their bill of costs scale charges as upon a sale for £24,900 as follows:—Negotiating, £102 5s.; deducting title and completing, including contract, £107 5s. Chitty, J., held, affirming the taxing master, that having regard to the whole of the matters, with reference to the provisional contract, coupled with the order, the liquidator's name was only used for the purpose of convenience, and that, therefore, the negotiating fee must be disallowed.

The scale fee payable under Schedule I. to a mortgagee's solicitor for negotiating loan is not confined to loans upon mortgage of freehold, copyhold, or leasehold property, but is payable also where the loan is upon a mortgage comprising personal property. *In re Furber* (1898, W. N., p. 80; 1898, 2 Ch. 538). This is a judgment of Kekewick, J., from whom a notice of appeal was lodged but dismissed on the ground that it was too late, and the Court of Appeal refused to extend the time (1898, W. N., p. 160).

In the case of *In re Withall*, 1891, 3 Ch. 8; 61 L. J. Ch. 14; 64 L. T. 704; 39 W. R. 529 (C.A.), the facts were as follows:—A surveyor was employed to act in the general management of an estate with a view to its development as a building property. His remuneration was to be 2½ per cent. on the capitalized value of the rents of leases, and the same amount on the purchase-money of all lands sold during his agency. An offer to purchase was made at a time when the surveyor was ill and unable to attend to his business. The owner summoned his solicitor to negotiate the sale, but the surveyor was consulted from time to time during the negotiations, which were ultimately carried through. It appeared that the offer was made, in the first instance, direct to the owner. On completion

of the sale the owner paid the surveyor according to the terms of his engagement, $2\frac{1}{2}$ per cent. on the purchase-money. On taxation of the solicitor's bill the question was raised whether he was entitled to be allowed the scale fee for negotiating the purchase, and the item was allowed by the taxing master, he being of the opinion that the payment to the surveyor was not a payment in respect of that particular sale which the surveyor neither effected nor negotiated, but for general services rendered as a retained estate agent and manager, and that it was not, under the circumstances, a payment to the "estate agent or valuer" within the meaning of Rule 11. North, J., however, held, and the decision was affirmed on appeal, that if the surveyor had not been called in at all in the transaction the payment of the commission would not have been a payment of commission within the rule, for in that case it would have been a payment in respect of other work; but that since the surveyor assisted in the negotiation he was paid for his assistance by the commission, although it also covered other work, and that the scale fee must be disallowed. He further said that he did not think the fact that the vendor found the purchaser was a material point, and that if a vendor takes a proposed purchaser to his solicitor and requests him to negotiate the terms of the purchase, the solicitor might earn the fee, although he did not find the purchaser.

Facts very much in accord with those supposed in this latter dictum of North, J., came before Mr. Justice Buckley for consideration *In re Romain* (1903, 1 Ch. 702), but he decided that the negotiating fee was not payable, resting his decision upon the fact of payment of a commission to an agent. The following extract from his judgment may be of service as laying down his views as to how much the solicitor must do to earn the negotiating fee: "As to what arranging means, I have the authority of the Court of Appeal in both *Re McGowan* and *Re Withall* for saying 'that that means that the solicitor 'must entirely conduct the 'negotiation.' Those particular words were used by North, J., in the latter case, and his judgment was affirmed by the Court of Appeal. I do not understand that to mean that he must entirely conduct it in the sense that the vendor may not bring in an intending buyer and introduce him and say to the solicitor, 'Now, please negotiate.' I think if those were the facts the solicitor may be said to have entirely conducted the negotiation; but I think that the solicitor does not negotiate if he is merely one of a body of persons who negotiate. He must be the person who does substantially the whole of the negotiation."

In case of sales under the Lands Clauses Consolidation Act (8 & 9 Vic. c. 18), and the other Acts specified, the charges will be

Rule 11, Part I., p. 98. according to the old system, as altered by Schedule 2. It has, however, been held that where land is compulsorily taken by a railway company under its statutory powers, and the proceeds of sale are paid into Court, and subsequently invested in land, the exception contained in the last clause of this rule does not apply with respect to the costs of the reinvestment. But such costs may be charged for according to the scale (*In re Merchant Taylors' Company*, 30 Ch. D. 28; 54 L. J. Ch. 867; 52 L. T. 775; 33 W. R. 693 (C.A.)). The exception extends only to the vendors' and not to the purchasers' costs (*re Stewart*, 41 Ch. D. 494).

The question was raised in the case of *In re Burdekin*, 1895, 2 Ch. 136, whether the exception contained in Rule 11 of Schedule 1, Pt. I., whereby the scale charge is made inapplicable to sales of land under the Lands Clauses Act or any other Act under which the vendor's charges are paid by the purchaser, covers a purchase by agreement by a public body under the powers conferred by such an Act, such agreement containing a clause providing that all costs and expenses, both of vendor and purchaser, shall be borne by the purchasers. The clause ran as follows: "All costs and expenses, as well of the vendor as of the purchasers, incurred or to be incurred, in or about the preparation and execution of this agreement, and the negotiations preparatory thereto, and in or about the preparation of the abstract and the deducing and verifying of the title, and in or about the preparation and execution of the conveyance and the duplicate thereof, and of all other documents relating to the assurance of the said premises and all other costs and expenses (if any) of and incidental to the said sale and purchase, shall be borne and paid by the purchasers (whether the said sanction by the Local Government Board be or be not given), it being one of the terms of this agreement that the vendor shall be put to no expense whatsoever in the matters aforesaid." There was no notice to treat, and the conveyance was ultimately executed in pursuance of the agreement. On taxation the master, having regard to the clause above set out, applied Schedule 1 to the case, and taxed the bill accordingly. The vendor's solicitors objected, on the ground that the case came within Rule 11, and the summons was dealt with by Kekewich, J., who decided that the sale must be regarded as a sale under the Lands Clauses Consolidation Act, notwithstanding that the compulsory clauses were not involved, that the vendor was willing to sell, and had sold, and the Local Board purchased by agreement and not otherwise than by agreement, and for those reasons that the bill must be taxed according to the agreement without application of the scale. This decision was affirmed on appeal by Lindley, Lopes, and Kay, L.JJ.

In cases where, under the previous portion of the schedule, a solicitor would be entitled to charge a commission for negotiating a sale or mortgage, or for conducting a sale by auction, and he does not charge such commission, then he will be entitled to charge the rates allowed by the first column on all transactions up to £2,000, and to charge in addition those allowed by the second column on all amounts above £2,000 and not exceeding £5,000, and further to charge those allowed by the third column on all amounts above £5,000 and not exceeding £50,000, instead of the rates allowed up to the amounts mentioned in those columns respectively.

Rule 12, Part I.,
p. 98.
Alternate
allowance for
negotiations.

See scale, p. 95.

The intent of this rule is not at first sight obvious. It appears to suggest that if a solicitor, being entitled to certain allowances, chooses to take less, he can do so. Possibly the rule is intended to meet the cases of solicitors who, being indisposed to claim an auctioneer's commission, may, notwithstanding, be remunerated on a higher scale than if they had had no actual part in the negotiations.

PART II.

Scale of Charges as to Leases, or Agreements for Leases, at Rack Rent (other than a Mining Lease, or a Lease for Building Purposes, or Agreements for the same).

(See scale, p. 99.) The charge where the rent exceeds £100, and does not exceed £500, is stated to be "£7 10s. in respect of the first £100 of rent, and £2 10s. in respect of each subsequent £100 of rent." In view of Rule 6 to Part II., which provides that fractions of £5 are to be reckoned as £5, it was often contended that the allowance should be calculated at the rate of £2 10s. *per cent.* in respect of each subsequent £100. It was also thought by some that the omission of the words "*per cent.*" was intentional, and that therefore the solicitor is entitled, after the first £100 of rent, to £2 10s. in respect of each £100 of rent or fractional part thereof up to £500, and £1 in respect of each subsequent £100 or fractional part thereof. The Court of Appeal have now dispelled all doubt upon the question by laying down that the omission of the words "*per cent.*" was intentional, and that the result of such omission is that the solicitor for lessor is not entitled to charge any percentage on fractional amounts of £100, where the rental exceeds £100. The case is that of *In re McGarel*, a lunatic, 1897, 1 Ch. 400. The lease of which the costs were being taxed was granted to the committee of a lunatic who had paid the costs thereof to the lessor's solicitor, and the taxing officer in reply to the committee's objections stated the omission was intentional rather than accidental, "because it might be deemed that where the amount of the rent was increased, and the labour was not materially greater, some slight additional remuneration would be adequate, namely, £2 10s. for each subsequent £100 of rent. . . . The language in the second scale supports my view that the omission was intentional, because the same words are there repeated all the way through, and the meaning is perfectly free from doubt."

The Court of Appeal, consisting of Lindley, A. L. Smith and Rigby, L.JJ., upheld the decision of the taxing officer. Lindley, L.J., said: "What was in the minds of the persons who framed this schedule was obvious. They were solicitors who perfectly well understood what they were about. They had already got a large fee of £7 10s., and it is quite evident that they were not thinking of a remuneration by a percentage after the first £100 of rent, and considered that £2 10s. was a sufficient allowance for each subsequent £100." The cases of *In re Emanuel & Simmonds*, and *In re Negus* (*infra*) were relied upon by counsel for the solicitors to the committee as cases where the percentage on portions of £100 over £100 had been allowed as shown by the figures quoted therein, but the

Court would not follow them, stating that the attention of the Part II., p. 99 learned Judges who decided those cases had not been called to the amounts there charged.

The scale, it will be noticed, applies to leases or agreements for leases. An agreement for a lease means any agreement for a lease intended to be relied on as regulating the tenancy without any formal lease. In respect of any such agreement, the scale fee will be payable (*In re Emanuel & Simmonds*, 33 Ch. D. 40; 55 L. J. Ch. 710; 55 L. T. 79; 34 W. R. 613 [C.A.]).

The scale includes all charges for negotiating a lease, or for the preparation of a prior agreement for the lease, and a solicitor will not be entitled to claim any extra payment in respect of any such negotiation (*In re Field*, 29 Ch. D. 608; 54 L. J. Ch. 661; 52 L. T. 480; 33 W. R. 553 [C.A.]), or of any such prior agreement. (*In re Emanuel & Simmonds*, (33 Ch. D. 40; 55 L. J. Ch. 710; 55 L. T. 79; 34 W. R. 713 [C.A.]). Cf. also *In re Horn & Francis*, p. 72. Where an agreement for a lease stipulated that the lessor should, at his own expense, do certain repairs to the property and deliver up possession to the lessee as soon as they were done, which was to be by a specified date, time being of the essence of the contract, and that on these conditions being fulfilled the lessor should grant and the lessee accept a lease in the form thereto annexed, the Court of Appeal held that these stipulations did not relate to collateral matters, so as to make the agreement something more than a step to the granting of the lease, but that they related only to the terms on which the lease was to be granted, and that the preparation of the agreement was "business connected with" the lease within Rule 2 of the General Order, and therefore could not be separately charged for (*ib.*). Care must be taken, therefore, to stipulate in express terms that the agreement is to be paid for in addition to the scale charge for the lease.

This was done in the agreement under consideration *In re Poole v. Robinson* (44 "Solicitors' Journal," 628), the tenant agreeing to pay the landlords five guineas for the costs of, and incidental to, the agreement, and the authorized scale charge for the lease when granted in addition to the five guinea fee. The lease was subsequently granted in the form scheduled in the agreement with some slight alterations, and Cozens-Hardy, J., held the solicitors were entitled to the full scale charge for the lease without giving credit for the agreement fee.

The remuneration of a lessor's solicitor does not cover negotiations carried on by the solicitor as to the letting of the property with persons other than the person to whom the lease is ultimately granted. The solicitor is entitled to remuneration for such negotiations as business not in fact completed. (*Re Martin*, 41 Ch. D. 381, *re Emanuel* and *re Field*, *supra*, distinguished.)

Part II., p. 99.

The case of *In re Emanuel & Simmonds* was discussed and approved by the House of Lords in the important case of *Savery and Stevens v. The Enfield Local Board* (1893, A. C. 218). In that case trustees in whom land was vested agreed with the respondents to grant them a lease of land. The appellants were employed by the trustees as their solicitors to advise them in respect of the negotiations as to their power to grant a lease and in the preparation of an agreement for a lease and of the lease which was eventually executed. The solicitors in their bill of costs charged the scale fee allowed by Schedule 1, Part II., for preparing, settling and completing the lease and counterpart, and in addition their costs relating to the negotiations for and the preparation and execution of the agreement for a lease. The taxing master disallowed the additional costs, and the question eventually reached the House of Lords; there Lord Herschell, L.C., Lord Halsbury, Lord Macnaghten and Lord Shand all concurred in affirming the judgments of the Courts below, disallowing the costs of the agreement.

The following is an extract from the judgment of the Lord Chancellor:—"The contention on the part of the appellants is that reading together section (b) of clause 2 of the order, and the second scale of Schedule 1, Part II., all that is provided for in respect of leases is the remuneration to be paid 'for preparing, settling and completing the lease and counterpart,' and that anything which is done beyond work coming within the strict and literal interpretation of those words is to be paid for separately—is unprovided for by these rules, and is to be paid for as if no such order were made. The words which I have read apply to the vendor's or lessor's solicitor. As to the purchaser's or lessee's solicitor, he is to have 'one-half of the amount payable to the vendor's or lessor's solicitor,' 'for perusing draft and completing,' and it is contended that for everything which does not come within the terms 'perusing draft and completing' the matter is left at large, and the purchaser's solicitor is left entirely at liberty to make any charge outside this order or outside any scale provided by it.

"Now, my Lords, I do not think that that is the true construction of the order and schedule. In the former paragraph, that which relates to 'sales, purchases and mortgages,' it is quite clear that the words 'sales, purchases and mortgages' are not confined to the actual instrument by which the sale or the purchase or the mortgage is completed, but that those words include the 'business connected with the sale, purchase or mortgage'—all that leads up to the final completion of the transaction; because, when you turn to the scale of charges in Schedule 1, Part I., you find a provision there which renders it impossible to doubt that the words 'sales, purchases and mortgages' are used in that sense in that clause.

Then clause (b) relates to leases and agreements for leases; it Part II., p. 99. provides for the remuneration of the solicitor in respect of leases and agreements for leases. There it is said that, looking to the 2nd Schedule, all that is intended to be referred to is the actual instrument, the lease; and that nothing which has gone before is to be included. My Lords, I do not think that is a reasonable interpretation of this order. It appears to me that the remuneration intended to be settled was the remuneration for all the transaction ordinarily covered by the execution of a lease resulting from the negotiations leading up to that execution, and not merely for the preparation and settling, and in the very limited sense which has been given to it, of that particular instrument."

The scale allowances for leases, and the rules applicable thereto, leave more than one point open to doubt. There is a wide difference in the amount allowed, according to whether a lease falls within the first or the second scale set out in Part II., but it may sometimes be difficult to decide which of those scales should be adopted. The second scale covers the charges for building leases, reserving rent "and other 'long' leases not at rack rent." No definition is, however, given of a "long" lease, so the length of the term which would be considered long is left in uncertainty. Assume the case of two leases, both granted in consideration of repairs at an equal rent less than a rack rent, for terms of 21 years and 40 years respectively. As regards the latter, most people would consider it a long lease not at a rack rent, but it is doubtful if the same view would be held with regard to a term of only 21 years. In the latter case, if the term is not to be considered a long one, the solicitor must, it would seem, accept his charges on the rental only according to the first scale, and cannot claim anything with respect to the value of the repairs, as he is only entitled to the scale allowance payable to a vendor, if in addition to the rent the lessor receives a money payment or premium. (Part II., Schedule 1, Rule 5, p. 99.) As an increased stamp duty is payable on a lease if the term exceeds 35 years, it would probably be held that a term exceeding that length falls within the meaning of the words "long lease."

The term building lease has had a judicial interpretation in a case in the Irish courts, *In re Kilkenny Corporation* (1904, 1 Ir. R. 570):—

A lease of a house in a town was made to a municipal corporation for the purpose of a technical school, for thirty-five years, at the yearly rent of £35, with a covenant by the lessees to expend £250 within two years from the date of the lease in improvements and alterations, according to the specification of an engineer. The matters provided for in the specification did not involve rebuilding, but comprised a good deal of new work and structural alterations

Part II., p. 92.

in addition to repairs. Held, that the lease was a building lease within the General Order, and that the costs of the lessor's solicitor for preparing it were to be taxed accordingly.

The scale applies to an agreement for a lease operating as a present demise.

Tenancy Agreement

A tenancy agreement for three years or less at a rack rent is a lease within the meaning of the words "leases or agreements for leases at a rack rent" in Schedule 1, Part II., and the lessor's solicitor is entitled to scale costs for "preparing, settling, and completing" such an agreement. The scale further applies to "agreements on which the parties intended to rely as sufficient for the purpose of stating the terms on which the property was held, without having formal leases executed." (*In re Negus*, 1895. 1 Ch. 80.)

Kekewich, J., has quite recently decided a point of great importance to conveyancing solicitors, viz., that in a case where numerous building leases are granted, all according to a printed form, containing blanks for the date, name of lessee, parcels, plan, and rent, and any covenants of a special nature, the solicitor is not entitled to charge the scale fee allowed in Part I. of Schedule 1, for any of the leases subsequent to the first one, but ought only to be paid for the measure and value of the work actually done, and not according to scale, the amount of remuneration being in the discretion of the taxing master. (*Wellby v. Still*, 1895, 1 Ch. 524.)

The Irish Courts have delivered a somewhat conflicting decision where fee farm grants were concerned and not leases. A solicitor prepared a series of fee farm grants, following a printed form previously approved by the grantee and annexed to the agreement for the grants, adding a recital of the grantor's title, filling in the names of the parties, parcels, rents, &c., and adding a map to each grant. It was held that the solicitor was entitled to the remuneration for preparing, settling and completing conveyances allowed by Schedule I., Part II., of the general order *In re Aiken, ex parte Shannon* (1902, 1 Ir. 1). A lease granted by the Corporation of the City of London contained a covenant for perpetual renewal "at the request, costs and charges of the lessee, his executors, administrators or assigns" on the terms provided. The lessee died, and subsequently new trustees of his will were appointed, both probate and appointment being registered with the Corporation, and the trustees paid the ground rent. In due course the trustees applied for and obtained a renewal of the lease, delivered as their abstract of title the probate and appointment of new trustees. The bill of costs of the comptroller of the City of London in respect of the renewal contained, in addition to the scale fee for the lease and counterpart, charges as to the investigation of the abstract, including searches for incumbrances. These charges the taxing

master disallowed as being "business connected with the lease" Part II., p. 99. not payable by the lessees. Mr. Justice Kekewich, following *FitzSimmons v. Mostyn* (1 L. S. G. 69), held that the provisions of the covenant for renewal threw all costs thereof, including those in the bill relating to investigation of title, upon the lessees, and that moreover such costs were not covered by the scale fee, as they did not relate to the business proper of the lease, but were incurred in ascertaining whether the applicants were parties entitled to have the renewed lease granted to them. (*In re E. A. Baylis*, 1907, 2 Ch. 54.)

"It is part of the general law," said Chitty, J., *In re Negus*, 1895, 1 Ch. 81, "that in the case of lessor and lessee, the lessee is not bound to pay for the counterpart, and the scale fee prescribed by Schedule 1, Part I., includes the counterpart." And therefore, in arriving at the amount payable by the lessee to the lessor's solicitor, there must be a reasonable deduction from the scale fee for the counterpart. (*In re Negus*, 1895, 1 Ch. 82.)

The case of *In re Gray* and others (1901, 1 Ch. 239) is of importance here, first, because Cozens-Hardy, J., in his judgment reviews the cases which lay down that a lessor is entitled to have the costs of a lease paid by a lessee; and, secondly, because the learned judge there decided that matters antecedent to the instructions for the lease, such as surveyor's fees and fees paid to a mining expert (the lease under consideration was a mining lease), were not properly chargeable against the lessee, even though the latter had obtained a third-party order to tax.

Fee to counsel for settling a draft lease was allowed. This case was followed by *Swinfen Eady, J.*, so far as it relates to fees of a mining surveyor. *In re Fletcher & Dyson* (1903, 2 Ch. 688.)

It often happens as when property is mortgaged that a lease is granted by two or more persons represented by different solicitors, and the question then arises as to whether the costs of all parties ought to be paid by the lessee. The decision of *Swinfen Eady, J.*, *In re Fletcher & Dyson* (1903, 2 Ch. 689), is of interest on this question. The lease was a mineral lease, granted by a vicar with the concurrence of the Ecclesiastical Commissioners and the patron of the living, each of these separate parties being represented by separate solicitors. The costs of the patron and of the Ecclesiastical Commissioners were included by the vicar's solicitors in their bill as disbursements, and the points decided were raised on a summons by the lessee to tax this bill. The judgment of Mr. Justice Swinfen Eady, so far as it relates to the question of whether the lessee is liable to pay several sets of costs of separate parties joining in a lease, which he decided in the negative, is as follows:—The applicant seeks to review the taxation on several grounds. The first ground is that, as lessee, he is only liable to pay the costs

Part II., p. 99.

of the lessors acting by one solicitor, and that if the concurrence of two other parties, acting by separate solicitors, is necessary, there is not any custom which compels him as lessee to pay these additional costs. In the leading case of "*Grissell v. Robinson*" (3 Bing., N.C., 10) Chief Justice Tindal said: "The evidence shows that it is the custom for the landlord's attorney to draw the lease, and that it is paid for by the lessee," but in that case there was only one bill of costs in question, the lease being drawn by Mr. Taylor, the attorney for the executors of Mr. Peto. In the recent case of "*In re Gray*" (1901, 1 Ch. 239), in which Mr. Justice Cozens-Hardy, as he then was, had to consider the question of the lessee's liability under a third-party order to tax the lessor's solicitor's costs, he said, at page 244, "On principle the lessee must be held to have impliedly contracted to indemnify the lessor against expenses properly incurred in preparing the lease." But the judge was there considering whether the fees of counsel for settling a draft lease might be properly allowed as part of the costs, and not whether, if there were several lessors, acting by different solicitors, the lessee was to pay several sets of costs. I have communicated with the taxing master as to whether there is any settled practice in the taxing office on the subject, and he reports to me as follows:—"None of my colleagues have ever had to consider the question, and consequently it cannot be said that there is any settled practice." In "*Cordery on Solicitors*," 3rd ed., p. 70, the practice where there are several lessors is stated as follows:—"In taking a lease from two or more persons who employ different solicitors—as, e.g. mortgagor and mortgagee, tenant for life and remaindermen, or tenants in common, in the absence of agreement the lessee pays one set of costs only," and this statement appears to be based upon an opinion of the council of the Law Society expressing their opinion as to the practice of solicitors and the understanding of the profession. Under these circumstances, I am unable to assume, in the absence of any evidence on the subject, that there is any general custom binding a lessee to pay several sets of costs where there are several lessors represented by different solicitors. In all such cases the question must be considered whether there is any contract by the lessee to pay, either express or to be implied from the nature of the circumstances under which the arrangement for the new lease was arrived at. In the present case, having regard to the fact that it was part of the arrangement for the new lease that a subsisting lease between the same parties should be surrendered and to the course of the negotiations and to the letter of the Ecclesiastical Commissioners of July 11, 1902, which (if necessary) can be strictly proved, there would probably be little difficulty in establishing such an agreement by the lessee, the question has not yet been raised in this form before the master, as the applicant applied to tax the whole bill delivered on or about

December 11, 1902, on the footing that he was liable to pay the Part II., p. 99. same, subject to taxation; but, if the applicant desires it, the matter must be referred back to the master to inquire whether there was any contract by the applicant, express or implied, to pay the three sets of lessor's costs.

The provision printed after the second portion of this Part II. as to leases with varying rents as so printed applies only to that portion, seeing that it is placed before the provision for lessees' charges on long leases. It is submitted, however, the rule would apply to rack rent leases also.

Scale of Charges as to Conveyances in Fee, or for any other Freehold Estate Reserving Rent, or Building Leases Reserving Rent, or other Long Leases not at Rack Rent (except Mining Leases), or Agreements for the same respectively.

See Scale, p. 99.

See note on p. 81 as to long leases.

In the case of a sale where the vendor reserves a rent, the vendor's solicitor would appear to be entitled to the scale charges according to the second scale on the rent reserved as well as on the consideration-money paid. Thus, if on a sale by auction the conditions provided that the vendor would grant the purchaser a lease of the premises for a fixed term at a certain rent, the vendor's solicitors could, it is thought, claim to be paid on the above principle, notwithstanding that it might be contended by the purchaser that he would be thus, in fact, paying the vendor's costs. The reported case of *In re Webb, Still v. Webb* (1897, 1 Ch. 144), has an important bearing upon this question, as Mr. Justice Stirling there had to deal with a sale of leasehold property under conditions whereby the purchaser was to accept his conveyance in the form of an underlease of the property. The solicitors for the vendor, by virtue of Rule 5 of Part II. (p. 100) claimed to be entitled to a scale charge in respect of the price, and also in respect of the rent which was an apportionment of the rent reserved by the vendor's lease. Counsel for the respondents argued that Rule 2 of the General Order referred to transactions and not to documents, and that this being a sale the scale in Schedule 1, Part I., applied, however it was carried out. The learned Judge held that the case did not come under the scale for "conveyance in fee reserving rent" because the property was leasehold, and, further, that the transaction was in fact a sale

Part II., p. 99. and must be charged for as such. His lordship went on to say :—
 “There is a doubt in my mind whether this transaction does not fall within Rule 2 (c) of the General Order, and whether it is not ‘business the remuneration for which is not hereinbefore or in Schedule 1 hereto provided for,’ in which case the remuneration would be under the old system as altered by Schedule 2.” When selling a ground rent the lease to be granted direct to the purchaser, practitioners now insert a special condition binding the purchaser to pay the costs of the lease upon the lease scale.

In the case of a building agreement with a scheduled form of lease, the lessor's solicitor is only entitled to the scale charges on the leases when subsequently granted. (*See note to Part II., p. 72, under the case of Savery and Stevens v. Enfield Local Board.*) Care must therefore be taken by the lessor's solicitor to stipulate in the agreement that the lessee shall pay for the agreement in addition to the scale charge for the lease.

Where a builder sells a house, the lease being granted by the lessor direct to his nominee, the builder's solicitor's charges against his client would be regulated by Schedule 2, the purchaser paying the lessor's charges according to the rent scale, subject of course to the application of *in re Webb, Still v. Webb* quoted above. The proper course to save all question would be for the builder's solicitor to put a special clause in the agreement for sale binding the purchaser to pay the costs as for a lease.

Part II., p. 100.

RULES APPLICABLE TO PART II. OF SCHEDULE 1.

As to all Leases, or Conveyances at a Rent, or Agreements for the same, other than Mining Leases and Agreements therefor.

Rule 1, Part II.,
p. 100.
Charge for
abstract.

Where the vendor or lessor furnishes an abstract of title, it is to be charged for according to the present system as altered by Schedule 2.

Rule 2, Part II.,
p. 100.
Solicitor for
lessor and
lessee.

Where a solicitor is concerned for both vendor and purchaser, or lessor and lessee, he is to charge the vendor's or lessor's solicitor's charges and one-half of that of the purchaser's or lessee's solicitor.

See charges set out in Table viii., p. 155, and Table ix., p. 160.

The rule is silent as to the person or persons against whom the charge is to be made. In the case of a sale it may well be that the charges should be paid by the vendor and purchaser in equal shares. In the case of a lease, the charges are presumably payable by the lessee.

Where a mortgagee or mortgagor joins in the conveyance or lease, the vendor's or lessor's solicitor is to charge £1 ls. extra. Rule 3, Part II., p. 100.
Joinder of parties to mortgage in lease.

The solicitor is entitled to this fee whether or not he is concerned for the party so joining.

Where a party other than a vendor or lessor joins in a conveyance or lease, and is represented by a separate solicitor, the charges of such separate solicitor are to be dealt with under the old system as altered by Schedule 2. Rule 4, Part II., p. 100.
Charge of solicitor of third person joining in lease.

Where a conveyance or lease is partly in consideration of a money premium and partly of a rent, then, in addition to the remuneration prescribed in respect of the rent, there shall be paid a further sum equal to the remuneration on a purchase at a price equal to such premium. Rule 5, Part II., p. 100.
Charge where premium paid for lease.

The scale provides that a lessee's solicitor is to be entitled to *one-half the amount payable to the lessor's solicitor*. This provision it is assumed would not apply to the scale allowance on a premium, the lessee's solicitor being, it is thought, entitled to his full allowance thereto under this rule. Such a transaction as is suggested by this rule would not come within the dictum of *In re Webb*, *Webb v. Still*, p. 77. The rule applies to a lease equally with a conveyance, so that it cannot make any difference if the matter is in fact a sale carried out by means of a lease. The distinction seems to be raised by payment of the premium.

In cases where the value of the premium cannot be estimated in money, Rule 5 will not be applicable, and the scale fee will not be chargeable (*re Hastie & Crawford*, W.N. [1888], p. 95 [North, J.]).

In re Robson, 45 Ch. D. 71; 59 L. J. Ch. 627; 63 L. T. 372; 38 W. R. 556; 6 T. L. R. 334. This was a summons to review taxation, the question being, where there has been a lease granted in consideration partly of a lump sum or premium and partly of a rent, how the lessor's solicitor is to be remunerated. Mr. Justice North said: "The applicant in this case is Mr. Robson, a solicitor, who complains of the reduction by the taxing master of his bill of costs for work done by him as solicitor for the lessor in respect of a lease to the respondents of some property in Chelsea. The burden of the costs has to be borne by the lessees. The lease is for a term of 90 years from September, 1883, and the consideration for it is an annual rent for £50 and a premium of £4,400, payable by the lessees to the lessor. The solicitor delivered a bill for £59 10s., consisting of £3 10s. for disbursements and £56 for professional charges, calculated according to scale, made up of £14 in respect of

Rule 5, Part II., the rent and £42 in respect of the premium; and the taxing master has allowed the £14 and struck out the £42. The taxing master has allowed the sum of £14 as the fee according to the scale on the rent, but has not allowed the £42, the scale fee claimed upon the premium. His view is that any such scale fee must be a sum equal to the remuneration on a purchase at a price equal to this premium—viz., in the present case, £4,400; but thinks the solicitor would not, if this were a purchase at that sum, be entitled to any scale fee because he has not negotiated or conducted the sale, nor deduced any title to the property; he therefore does not come within the provisions of Part I. of the First Schedule, and there is no scale fee applicable to the case. He has held, however, that although the solicitor is not entitled to any scale fee on the premium, he is entitled, in addition to a scale fee on the rent, to the remuneration prescribed by the Act in respect of business the remuneration for which is not prescribed in Schedule 1—viz., remuneration according to the old system as altered by the Second Schedule—and he gave the solicitor an opportunity of bringing in a bill of costs to be based upon that footing. The solicitor, however, has not adopted that course, but insists that he is entitled to be allowed the £42, the scale fee on the premium. In giving this option of bringing in a bill to the solicitor, the taxing master was, in my opinion, clearly wrong. Supposing the solicitor had, as he was invited to do, brought in a proper bill under the old system, it would have contained full charges for all the work done, and the master must have allowed the whole of it, for he would have had no option, under the new, or old, or any system, to allow such sum only in respect of that bill as bore to the total amount of the bill the same proportion that £4,000 bore to the whole consideration for the lease—i.e. the premium plus the rent. In this case, therefore, the solicitor would have got his full bill of costs under the old system as altered by Schedule 2, and would have received in addition a scale fee calculated on the rent. This view of the case seems to me clearly inadmissible. A solicitor must, in my opinion, be paid according to the scale; or, independently of the scale, according to the old system as altered by Schedule 2, and cannot in respect of one and the same piece of business be entitled to receive a compound remuneration made up in part of a scale charge and part of a bill of costs in addition for professional work as distinguished from disbursements. The provisions of Rules 5 and 1 that the solicitor is to have a scale fee on the premium, and if an abstract is furnished (which is part of the deducing of title) is to have something more, is, in my opinion, quite inconsistent with the contention that if title is not deduced—i.e. if an abstract is not furnished—he is not to have even any scale fee on the premium or other remuneration in respect thereof. If that were so, in the not uncommon case of a lease at a

nominal or small rent and a large premium, no title being deduced, **Rule 5, Part II.,** a solicitor would receive only a very moderate and possibly inadequate remuneration for his work—a state of things scarcely contemplated by the framers of the Act, orders, and rules. In my opinion the language of Rule 5 referring to a further sum equal to the remuneration on a purchase at a price equal to the premium was intended to avoid the repetition of the table shewing the rate or scale of remuneration as though there had been reference to it, *mutatis mutandis*, and was not meant to narrow its application to cases precisely identical, or to exclude almost all leases at a premium from its operation. Under those circumstances I have come to the conclusion that the solicitor is entitled to the £56 he claims for remuneration.” *In re Horn and Francis* (1896, 2 Ch. 797) another case of a lease granted in consideration of a premium and a rent, Chitty, J., following *In re Robson* and *In re Field* (*ubi supra*), held the taxing master was right in disallowing the fee for negotiating, as if it were allowed the solicitors would be paid twice over, since the scale fee for the lease covered the fee for negotiating. The acts of this case differed from *In re Robson* in that the solicitors included in their bill of costs in respect of a lease granted in consideration of an annual rent and a premium, the scale fee chargeable under Schedule 1, Part II., in respect of rent, the deducing fee chargeable on the premium by virtue of Rule 5 of the rules to Part II. of Schedule 1, and also a further fee for the negotiation. The taxing master disallowed the negotiating fee, and a summons to review was taken out. On the hearing of the summons it was contended that though in the case of a lease granted in consideration of a rent only the scale fee on the rent provided by Part II. of Schedule 1 covered all negotiations, yet that, where a lease was in consideration of a premium as well, “the further sum equal to the remuneration on a purchase at a price equal to the premium,” as provided by Rule 5, authorized the allowance of a scale fee for negotiating as well as a scale fee for deducing title.

Where a lease for ninety-nine years determinable on lives was granted at an annual rent of 12s. 1d., and a premium or fine of £12 1s. 8d., it was held by North, J., that the lessor’s solicitors were entitled to a fee of £5 in respect of the rent under Schedule 1, Part II., second scale to the General Order, and to an additional fee of £3 in respect of the premium by virtue of Rule 5, in Part II., and Rule 8 in Part I. of Schedule 1. (*In re Hellard*, 1896, 2 Ch. 229.) Leasehold property held with other property under one lease was sold by auction subject to a condition that the purchaser should accept an underlease for the whole of the unexpired term at an apportioned ground rent. The vendor’s solicitors claimed to charge for the consideration-money, and also in respect of the rent as *In re Hellard*. It was held by Stirling, J., that the transaction, though

Rule 5, Part II., carried out by means of an underlease, was in fact a sale, and that the solicitors were not entitled to a charge in respect of the rent. A query was raised as to whether the scale applied at all. *In re Webb, Still v. Webb*, 1897, 1 Ch. p. 144 (*vide supra*, p. 77).

In the Irish case of *re Hogan's estate* (1894, 1, Ir. R. 503), the question of what constituted a building lease was decided upon two distinct sets of facts. The first was a lease to a race committee of 135 acres, with a cottage thereon, for 99 years, at the yearly rent of £237, with a covenant by the lessees to expend upon the premises within 12 months the sum of one thousand pounds at least in good and sufficient improvements of a substantial character, when the Court held this was not a building lease within the General Order. In the second set of facts a lease was granted of a large dwelling-house, offices and garden of about six acres in extent, for 99 years, at the yearly rent of forty pounds, with covenants by the lessee to expend three hundred pounds at least in good and sufficient improvements of a substantial and permanent character, and to keep the demised premises in good and substantial repair, with all buildings or fixtures thereon, and all gates, walls and improvements then being or thereafter to be executed during the term. The walls of the house were sound, but the roof, floors and ceilings were in bad condition, and would require at least the amount covenanted to be expended thereon, to put the house in sound, habitable repair. Held, that such a lease was a building lease within the General Order. It was laid down as a general rule that in determining whether or not a lease is or is not a building lease within the General Order, regard must be had to the circumstances of the contract, the subject-matter of the demise, and the nature and extent of the expenditure to be made.

If, as not infrequently happens, a lease is granted at less than a rack rent, in consideration of repairs, or for a consideration other than a money one, the charges, it is considered, would be governed by the second scale of charges set out in Part II., if the lease could be deemed a "long" one, but not otherwise (*see note on p. 73*).

Rule 6, Part II., Fractions of £5 are to be reckoned as £5.
p. 100.

This rule, it is submitted, is inserted in Part II. with the same object as Rule 7 in Part I., namely, to show that the scale fee is to be calculated on fractions of £100, but not on less fractions than £5. The case of *In re McGarel*, a lunatic (*vide p. 70*), dispels this submission so far as regards leases at a rack rent. The scales at the end of the book are worked out in accordance with the principle of this decision.

Where the premium is less than £100 the minimum fee of £3 will be chargeable in addition to the scale fee on the lease and not a fee at one and a half per cent. on the premium. The rule treats

the matter of the premium as a separate transaction from the lease, *Rule 6, Part II.* so that the fee on each is chargeable separately and not aggregable *p. 100.* to bring the fee on the premium out of the range of the minimum charge. (*Vide In re Hellard*, 1896, 2 Ch. 229, *et sup.*, p. 81.)

SCHEDULE 2.

Instructions for and Drawing and Perusing Deeds, Wills, and other Documents.

(*See* Schedule 2, p. 101.) This schedule modifies the old system, *Schedule 2,* and applies in all conveyancing cases not covered by the scale *p. 101.* or in respect of uncompleted matters which, if completed, would be thus covered. The principal changes are the allowance of 2s. a folio for drawing, and 1s. for perusing; the increase in the allowance for an attendance from the time-honoured charge of 6s. 8d to 10s.; and the allowance to a solicitor for a journey from home for not less than seven hours, employed on business or in travelling is £5 5s., or if less than seven hours is employed, at the rate of 15s per hour. The charge of 10s. for attendance and the charges allowed in respect of journeys from home and for drawing and perusing may, however, in extraordinary cases, be increased or diminished by the taxing master as he may think fit. (*Reade's Trusts*, W. N. 1889, p. 26.)

It has been settled by the case of *Waters v. Chinery* (34 S. J. 284) that the proper charge for attending to produce deeds is 10s. an hour.

The meaning of the words "other documents," in the heading to Schedule 2, was discussed in the case of *ex parte Caruth* (25 L. R. Ir. 478), and was held to be "other documents *ejusdem generis* with deeds and wills"; and further, an agreement for the execution of sewage works made between a contractor and a board of Town Commissioners, was held, though not a deed, to be "conveyancing business" within sec. 2, sub-sec. c, of the Act, and taxable under the scale settled by Schedule 2 of the Order.

An abstract of title does not fall within the words "other documents." The fee for perusal will not therefore be 1s. a folio, but the old charge of 6s. 8d. for three brief sheets of eight folios each remains in force (*In re Parker*, 29 Ch. D. 199; 52 L. T. 686; 33 W. R. 541; *Chitty*, J.). Particulars of sale are included (*re Reade's Trusts [supra]*). But *In re Rees* (58 L. T., p. 69), *Kay*, J., affirmed the decision of the taxing master, allowing a fee of 21s. for perusing conditions of sale (in lieu of 1s. per folio) by solicitors for mortgagees asked to concur in the sale.

Schedule 2,
p. 101.

The meaning of "extraordinary attendances" in Schedule 2 was discussed before the Court of Appeal in the case of *In re Mahon*, which was an appeal from North, J., who held, on a summons to review a taxation, that the taxing master has a discretion in a case which is not an ordinary one, i.e. a "normal fair average case," "extraordinary" not meaning merely something more difficult or troublesome than the average case, but including also what is less difficult or troublesome than the average case; to increase or lessen the fee of 10s. for an attendance allowed by the schedule. 10s. is to be taken as the ordinary charge, and each particular case considered as to whether more or less should be allowed; the taxing master is not bound to state his special reasons for increasing or diminishing. It was further decided by his Lordship that a case for counsel is an "other document" within Schedule 2, and that the practice of the masters to allow only 1s. a folio for drawing such cases without special reasons is wrong; they have a clear jurisdiction to allow less or more than 2s. in proper cases. (*In re Mahon* and *Sayer*, 1893, 1 Ch. 507; 62 L. J. Ch. 65; 68 L. T. 189; 41 W. R. 257; 9 T. L. R. 24, 230 C. A.)

A solicitor who makes advances to a client on the security of real property, is not entitled to charge him a fee for perusing for the purpose of the advance the title deeds of the property, under Schedule 2 at the rate of 1s. per folio (*In re Robertson*, 19 Q. B. D. 1; 56 L. T. 859; 35 W. R. 833).

Special conditions relating to unsold lots may be charged for under Schedule 2 (*re Reade's Trusts*, *supra*).

The General Order is signed by the Lord Chancellor, the Lord Chief Justice of England, the Master of the Rolls, and E. Harvey, Esq., the President of the Liverpool Law Society. The order is not signed by the President of the Incorporated Law Society of England.

A General Order applying to Ireland has been made, varying slightly from the English Order both with respect to the rules and schedules. Fees for the following have been held not to be included in Schedule 2 of the Irish General Order, but to be taxable under the scale of fees allowed prior to the Remuneration Act of 1881: cases for counsel to advise trustees whether they should require a release from their cestuis que trustent on their discharge, statements for the information of the client as to the investment of the trust funds and the prudence of changing such investment, or directions to the trustees, signed by the client, consenting to a change of investment and directing a new investment (*ex parte O'Hagan*, 19 L. R. Ir., Ch. 99).

THE
SOLICITORS' REMUNERATION
ACT, 1881.

(44 & 45 VICT. C. 44.)

*For Making Better Provision respecting the Remuneration
of Solicitors in Conveyancing and other Non-contentious
Business.* [22nd August, 1881.]

Preliminary.

1.—(1.) This Act may be cited as the “Solicitors’
Remuneration Act, 1881.”

Short title,
extent, inter-
pretation.
Sum., p. 21.

(2.) This Act does not extend to Scotland.

(3.) In this Act—

“Solicitor” means a solicitor or proctor qualified
according to the Statutes in that behalf :

“Client” includes any person who, as a prin-
cipal, or on behalf of another, or as trustee or
executor, or in any other capacity, has power,
express or implied, to retain or employ, and
retains or employs, or is about to retain or
employ, a solicitor, and any person for the
time being liable to pay to a solicitor, for his
services, any costs, remuneration, charges,
expenses, or disbursements :

Sec. 1.
Sum., pp. 22 and
23.

"Person" includes a body of persons corporate or unincorporate :

"Incorporated Law Society" means, in England, the society referred to under that title in the Act passed in the session of the 23rd and 24th years of Her Majesty's reign, intituled "An Act to amend the Laws relating to Attorneys, Solicitors, Proctors and Certificated Conveyancers," and in Ireland, the society referred to under that title in the "Attorneys' and Solicitors' Act (Ireland), 1866" :

"Provincial law societies or associations" means all bodies of solicitors in England incorporated by Royal Charter, or under the Joint Stock Companies Act, other than the Incorporated Law Society above mentioned.

General Order.

Power to make
General Orders
for remunera-
tion in convey-
ancing, &c.
Sum., p. 23.

2. In England, the Lord Chancellor, the Lord Chief Justice of England, the Master of the Rolls, and the president for the time being of the Incorporated Law Society, and the president of one of the provincial law societies or associations, to be selected and nominated from time to time by the Lord Chancellor to serve during the tenure of office of such president, or any three of them, the Lord Chancellor being one; and in Ireland, the Lord Chancellor, the Lord Chief Justice of Ireland, the Master of the Rolls, and the president for the time being of the Incorporated Law Society, or any three of them, the Lord Chancellor being one, may from time to time make any such General Order as to them seems fit for prescribing and regulating the remuneration of solicitors in respect of business connected with sales, purchases, leases, mortgages, settlements, and other matters of conveyancing, and in respect of other business not

being business in any action, or transacted in any Court, Sec. 2. Sum., p. 23.
or in the chambers of any judge or master, and not being otherwise contentious business, and may revoke or alter any such order.

3. One month at least before any such General Order shall be made, the Lord Chancellor shall cause a copy of the regulations and provisions proposed to be embodied therein to be communicated in writing to the Council of the Incorporated Law Society, who shall be at liberty to submit such observations and suggestions in writing as they may think fit to offer thereon; and the Lord Chancellor, and the other persons hereby authorized to make such order, shall take into consideration any such observations or suggestions which may be submitted to them by the said council within ~~one month~~ from the day on which such communication to the said council shall have been made as aforesaid, and, after duly considering the same, may make such order, either in the form or to the effect originally communicated to the said council, or with such alterations, additions, or amendments, as to them may seem fit. Communication to Incorporated Law Society. Sum., p. 23.

4. Any General Order under this Act may, as regards the mode of remuneration, prescribe that it shall be Principles of remuneration. Sum., p. 24.
according to a scale of rates of commission or percentage, varying or not in different classes of business, or by a gross sum, or by a fixed sum for each document prepared or perused, without regard to length, or in any other mode, or partly in one mode and partly in another or others, and may, as regards the amount of the remuneration, regulate the same with reference to all or any of the following, among other considerations; namely,

The position of the party for whom the solicitor is concerned in any business, that is, whether as

Sec. 4.
Sum., p. 24.

vendor or as purchaser, lessor or lessee, mortgagor or mortgagee, and the like :

The place, district, and circumstances at or in which the business or part thereof is transacted :

The amount of the capital money or of the rent to which the business relates :

The skill, labour and responsibility involved therein on the part of the solicitor :

The number and importance of the documents prepared or perused, without regard to length :

The average or ordinary remuneration obtained by solicitors in like business at the passing of this Act.

Security for costs, and interest on disbursements.
Sum., p. 25.

5. Any General Order under this Act may authorize and regulate the taking by a solicitor from his client of security for future remuneration in accordance with any such order, to be ascertained by taxation or otherwise, and the allowance of interest.

Order to be laid before Houses of Parliament; disallowance on address.
Sum., p. 25.

6.—(1.) Any General Order under this Act shall not take effect unless and until it has been laid before each House of Parliament, and one month thereafter has elapsed.

(2.) If within that month an address is presented to the Queen by either House, seeking the disallowance of the order, or part thereof, it shall be lawful for Her Majesty, by order in council, to disallow the order, or that part, and the order or part disallowed shall not take effect

Effect of order as to taxation.
Sum., p. 25.

7. As long as any General Order under this Act is in operation, the taxation of bills of costs of solicitors shall be regulated thereby.

Agreements.

Sec. 8.

8.—(1.) With respect to any business to which the foregoing provisions of this Act relate, whether any General Order under this Act is in operation or not, it shall be competent for a solicitor to make an agreement with his client, and for a client to make an agreement with his solicitor, before or after or in the course of the transaction of any such business, for the remuneration of the solicitor, to such an amount and in such manner as the solicitor and the client think fit, either by a gross sum, or by commission or percentage, or by salary, or otherwise; and it shall be competent for the solicitor to accept from the client, and for the client to give to the solicitor remuneration accordingly.

Power for solicitor and client to agree on form and amount of remuneration. *Sum.*, pp. 25 to 32.

(2.) The agreement shall be in writing, signed by the person to be bound thereby, or by his agent in that behalf.

(3.) The agreement may, if the solicitor and the client think fit, be made on the terms that the amount of the remuneration therein stipulated for either shall include or shall not include all or any disbursements made by the solicitor in respect of searches, plans, travelling, stamps, fees, or other matters.

(4.) The agreement may be sued and recovered on or impeached and set aside in the like manner and on the like grounds as an agreement not relating to the remuneration of a solicitor; and if, under any order for taxation of costs, such agreement being relied upon by the solicitor, shall be objected to by the client as unfair or unreasonable, the taxing master or officer of the Court may inquire into the facts, and certify the same to the Court; and if upon such certificate it shall appear to the Court or judge that just cause has been shewn either for cancelling the agreement or for reducing the amount payable under the same, the Court or judge shall have power to order such

Sec. 8. . . .
Sum.,
pp. 25 to 32.

cancellation or reduction, and to give all such directions necessary or proper for the purpose of carrying such order into effect, or otherwise consequential thereon, as to the Court or judge may seem fit.

Restriction on
Solicitors' Act,
33 & 34 Vict.
c. 28.
Sum., p. 32.

9. The Attorneys' and Solicitors' Act, 1870, shall not apply to any business to which this Act relates.

GENERAL ORDER

AS TO SCALE OF SOLICITORS' FEES IN
CONVEYANCING TRANSACTIONS,

MADE IN PURSUANCE OF THE

SOLICITORS' REMUNERATION ACT,
1881.

(44 & 45 VICT. c. 44.)

WE, the Right Honourable Roundell Baron Selborne,
Lord High Chancellor of Great Britain, the Right
Honourable John Duke, Lord Coleridge, Lord Chief
Justice of England, the Right Honourable Sir George
Jessel, Master of the Rolls, and Enoch Harvey, Esq.,
President of the Incorporated Law Society of Liverpool
(being four of the persons in that behalf authorized by
the Statute 44 & 45 Vict. c. 44), do hereby, in pursuance
and execution of the powers given to us by the said
Statute, and of all other powers and authorities enabling
us in that behalf, order and direct in manner following :—

1. This order is to take effect from and after the 31st ^{Sum}, p. 33.
day of December, 1882, except that Schedule 1 hereto shall
not apply to transactions respecting real property, the title
to which has been registered under the Acts of 25 & 26
Vict. c. 53, 25 & 26 Vict. c. 67, and 38 & 39 Vict. c. 87.

Sum., pp. 34 to 40.

2. Subject to the exception aforesaid, the remuneration of a solicitor in respect of business connected with sales, purchases, leases, mortgages, settlements, and other matters of conveyancing, and in respect of other business, not being business in any action, or transacted in any Court, or in the chambers of any judge or master, is to be regulated as follows, namely:—

- (a.) In respect of sales, purchases, and mortgages completed, the remuneration of the solicitor having the conduct of the business, whether for the vendor, purchaser, mortgagor, or mortgagee, is to be that prescribed in Part I. of Schedule 1 to this order, and to be subject to the regulations therein contained.
- (b.) In respect of leases, and agreements for leases, of the kinds mentioned in Part II. of Schedule 1 to this order, or conveyances reserving rent, or agreements for the same, when the transactions shall have been completed, the remuneration of the solicitor having the conduct of the business is to be that prescribed in Part II. of such Schedule 1.
- (c.) In respect of business not hereinbefore provided for, connected with any transaction, the remuneration for which, if completed, is hereinbefore, or in Schedule 1 hereto prescribed, but which is not in fact completed, and in respect of settlements, mining leases or licences, or agreements therefor, reconveyances, transfers of mortgage, or further charges, not provided for hereinbefore or in Schedule 1 hereto, assignments of leases not by way of purchase or mortgage, and in respect of all other deeds or documents, and of all other business the remuneration for which is not hereinbefore or in

Schedule 1 hereto prescribed, the remuneration is to be regulated according to the present system as altered by Schedule 2 hereto. Clause 1.
Sum.,
pp. 33 to 40.

3. Drafts and copies made in the course of business, the remuneration for which is provided for by this order, are to be the property of the client. Sum., pp. 40, 41.

4. The remuneration prescribed by Schedule 1 to this order is not to include stamps, counsels' fees, auctioneers' or valuers' charges, travelling or hotel expenses, fees paid on searches to public officers, on registrations, or to stewards of manors, costs of extracts from any register, record or roll, or other disbursement reasonably and properly paid, nor any extra work occasioned by change occurring in the course of any business, such as the death or insolvency of a party to the transaction, nor is it to include any business of a contentious character, nor any proceedings in any Court, but it shall include law stationers' charges, and allowances for time of the solicitor and his clerks, and for copying and parchment, and all other similar disbursements. Sum., p. 41.

5. In respect of any business which is required to be and is, by special exertion, carried through in an exceptionally short space of time, a solicitor may be allowed a proper additional remuneration for the special exertion, according to the circumstances. Sum., p. 42.

6. In all cases to which the scales prescribed in Schedule 1 hereto shall apply, a solicitor may, before undertaking any business, by writing under his hand, communicated to the client, elect that his remuneration shall be according to the present system as altered by Schedule 2 hereto; but if no such election shall be made, his remuneration shall be according to the scale prescribed by this order. Sum.,
pp. 43 to 47.

7. A solicitor may accept from his client, and a client Sum.,
pp. 47 to 49.

Clause 7.
Sum.,
pp. 47 to 49.

may give to his solicitor security for the amount to become due to the solicitor for business to be transacted by him, and for interest on such amount, but so that interest is not to commence till the amount due is ascertained, either by agreement or taxation. A solicitor may charge interest at four per cent. per annum on his disbursements and costs, whether by scale or otherwise, from the expiration of one month from demand from the client. And in cases where the same are payable by an infant, or out of a fund not presently available, such demand may be made on the parent or guardian, or the trustee or other person liable.

Sum., p. 49.

8. In this order, and the schedules hereto, the following words and expressions shall have the meanings ascribed to them in the 3rd sub-section of section 1 of the Solicitors' Remuneration Act, 1881, viz. :—

Solicitor,
Client,
Person.

SCHEDULE 1, PART I

Scale of Charges on Sales, Purchases and Mortgages, and Rules applicable thereto.

SCALE.

	(1.) For the 1st £1,000.	(2.) For the 2nd and 3rd £1,000.	(3.) For the 4th and each sub- sequent £1,000 up to £10,000.	(4.) For each subsequent £1,000 up to £100,000.*	
Vendor's solicitor for negotiating a sale of property by private contract	20s. per £100.	20s. per £100.	10s. per £100.	5s. per £100.	Note, pp. 50 to 53.
Do., do., for conducting a sale of property by public auction, including the conditions of sale—					
When the property is sold	20s. „	10s. „	5s. „	2s. 6d. „	
When the property is not sold, then on the reserved price.	10s. „	5s. „	2s. 6d. „	1s. 3d. „	
[N.B.—A minimum charge of £3 to be made whether a sale is effected or not.]					
Do., do., for deducting title to freehold, copyhold or leasehold property, and perusing and completing conveyance (including preparation of contract, or conditions of sale, if any)	30s. „	20s. „	10s. „	5s. „	
Purchaser's solicitor for negotiating a purchase of property by private contract	20s. „	20s. „	10s. „	5s. „	
Do., do., for investigating title to freehold, copyhold or leasehold property, and preparing and completing conveyance (including perusal and completion of contract, if any) (c)	30s. „	20s. „	10s. „	5s. „	
Mortgagor's solicitor for deducting title to freehold, copyhold or leasehold property, perusing mortgage, and completing	30s. „	20s. „	10s. „	5s. „	
Mortgagee's solicitor for negotiating loan (d)	20s. „	20s. „	5s. „	2s. 6d. „	
Do., do., for investigating title to freehold, copyhold or leasehold property, and preparing and completing mortgage	30s. „	20s. „	10s. „	5s. „	
Vendor's or mortgagor's solicitor for procuring execution and acknowledgment of deed by a married woman	£2 10s. extra.				

* Every transaction exceeding £100,000 charged for as if it were for £100,000.

(a) Purchasers of licences to lay pipes are not within the General Order as to scale charge. (*In re Stewart*, 41 Ch. D. 507.)

(b) Special conditions relating to unsold lots may be charged for under old system. (*Re Reade's Trusts*, W. N. 1889, p. 26.)

(c) Includes preparation and registration of memorial in Middlesex or Yorkshire by purchaser's solicitor. (*Grey v. Curtice*, p. 42.)

(d) This fee is not confined to loans on freehold, copyhold or leasehold property. (*In re Furber*, p. 61.)

RULES.

Sum., p. 53.

1. The commission for deducing title and perusing and completing conveyance on a sale by auction is to be chargeable on each lot of property, except that where a property held under the same title is divided into lots for convenience of sale, and the same purchaser buys several such lots and takes one conveyance, and only one abstract is delivered, the commission is to be chargeable upon the aggregate prices of the lots.

Sum., p. 54.

2. The commission on an attempted sale by auction in lots is to be chargeable on the aggregate of the reserved prices. When property offered for sale by auction is bought in and terms of sale are afterwards negotiated and arranged by the solicitor, he is to be entitled to charge commission according to the above scales on the reserved price where the property is not sold, and also one-half of the commission for negotiating the sale. When property is bought in and afterwards offered by auction by the same solicitor, he is only to be entitled to the scale for the first attempted sale, and for each subsequent sale ineffectually attempted he is to charge according to the present system, as altered by Schedule 2 hereto. In case of a subsequent effectual sale by auction, the full commission for an effectual sale is to be chargeable in addition, less one-half of the commission previously allowed on the first attempted sale. The provisions of this rule as to commission on sales or attempted sales by auction are to be subject to Rule 11.

Sum., p. 55.

3. Where a solicitor is concerned for both mortgagor and mortgagee, he is to be entitled to charge the mortgagee's solicitor's charges and one-half of those which would be allowed to the mortgagor's solicitor up to £5,000, and on any excess above £5,000 one-fourth thereof.

4. If a solicitor peruses a draft on behalf of several parties having distinct interests, proper to be separately represented, he is to be entitled to charge £2 additional for each such party after the first. Sum., p. 55.

5. Where a party, other than the vendor or mortgagor, joins in a conveyance or mortgage, and is represented by a separate solicitor, the charges of such separate solicitor are to be dealt with under the old system as altered by Schedule 2 hereto. Sum., p. 56.

6. Where a conveyance and mortgage of the same property are completed at the same time, and are prepared by the same solicitor, he is to be entitled to charge only half the above fees for investigating title, and preparing the mortgage deed up to £5,000, and on any excess above £5,000 one-fourth thereof, in addition to his full charges upon the purchase-money and his commissions for negotiating (if any). Sum., p. 56.

7. Fractions of £100, under £50, are to be reckoned as £50. Fractions of £100, above £50, are to be reckoned as £100. Sum., p. 56.

8. Where the prescribed remuneration would, but for this provision, amount to less than £5, the prescribed remuneration shall be £5, except on transactions under £100, in which cases the remuneration of the solicitor for the vendor, purchaser, mortgagor or mortgagee is to be £3. Sum., p. 56.

9. Where a property is sold subject to incumbrances, the amount of the incumbrances is to be deemed a part of the purchase-money, except where the mortgagee purchases, in which case the charge of his solicitor shall be calculated upon the price of the equity of redemption. Sum., p. 57.

10. The above scale as to mortgages is to apply to Sum., p. 59.

Rule 10.
Sum., p. 59.

transfers of mortgages where the title is investigated, but not to transfers where the title was investigated by the same solicitor on the original mortgage or on any previous transfer; and it is not to apply to further charges where the title has been so previously investigated. As to such transfers and further charges, the remuneration is to be regulated according to the present system as altered by Schedule 2 hereto. But the scale for negotiating the loan shall be chargeable on such transfers and further charges where it is applicable.

Sum., pp. 60 to
68.

11. The scale for conducting a sale by auction shall apply only in cases where no commission is paid by the client to an auctioneer. The scale for negotiating shall apply to cases where the solicitor of a vendor or purchaser arranges the sale or purchase and the price and terms and conditions thereof, and no commission is paid by the client to an auctioneer, or estate or other agent. As to a mortgagee's solicitor, it shall only apply to cases where he arranges and obtains the loan from a person for whom he acts. In cases of sales under the Lands Clauses Consolidation Act, or any other private or public Act under which the vendor's charges are paid by the purchaser, the scale shall not apply.

Sum., p. 69.

12. In cases where, under the previous portion of this schedule, a solicitor would be entitled to charge a commission for negotiating a sale or mortgage, or for conducting a sale by auction, and he shall not charge such commission, then he shall be entitled to charge the rates allowed by the first column on all transactions up to £2,000, and to charge in addition those allowed by the second column on all amounts above £2,000 and not exceeding £5,000, and further to charge those allowed by the third column on all amounts above £5,000 and not exceeding £50,000, instead of the rates allowed up to the amounts mentioned in those columns respectively.

PART II.

Scale of Charges as to Leases, or Agreements for Leases, at a Rack Rent (other than a Mining Lease, or a Lease for Building Purposes, or Agreement for the same).

Lessor's solicitor for preparing, settling and completing lease and counterpart :— Note, pp. 70 to 77.

Where the rent does not exceed £100 { £7 10s. per cent. on the rental, but not less in any case than £5.

Where the rent exceeds £100 and does not exceed £500 { £7 10s. in respect of the first £100 of rent, and £2 10s. in respect of each subsequent £100 of rent.

Where the rent exceeds £500 { £7 10s. in respect of the first £100 of rent, £2 10s. in respect of each £100 of rent up to £500, and £1 in respect of every subsequent £100.

Lessee's solicitor for preparing draft and completing { One-half of the amount payable to the lessor's solicitor.

Scale of Charges as to Conveyance in Fee, or for any other Freehold Estate Reserving Rent, or Building Leases Reserving Rent, or other long Leases not at Rack Rent (except Mining Leases), or Agreements for the same respectively. Note, pp. 77, 78.

Vendor's or lessor's solicitor for preparing, settling and completing conveyance and duplicate, or lease and counterpart :—

Amount of Annual Rent.	Amount of Remuneration.
Where it does not exceed £5	£5.
Where it exceeds £5, and does not exceed £50	{ The same payment as on a rent of £5, and also 20 per cent. on the excess beyond £5.
Where it exceeds £50, but does not exceed £150	{ The same payment as on a rent of £50, and 10 per cent. on the excess beyond £50.
Where it exceeds £150 ...	{ The same payment as on a rent of £150, and 5 per cent. on the excess beyond £150.

Note,
pp. 77, 78.

Where a varying rent is payable, the amount of annual rent is to mean the largest amount of annual rent.

It is submitted this latter clause was intended to apply to both scales set out above, and should have formed a part of the Schedule and not of the second scale only. In its present position it is not applicable to leases at a rack rent.

Purchaser's or lessee's solicitor for perusing draft and completing	} One-half of the amount payable to the vendor's or lessor's solicitor.

RULES APPLICABLE TO PART II. OF SCHEDULE 1.

As to all Leases or Conveyances at a Rent, or Agreements for the same (other than Mining Leases and Agreements therefor).

- Sum., p. 78. 1. Where the vendor or lessor furnishes an abstract of title, it is to be charged for according to the present system as altered by Schedule 2.
- Sum., p. 78. 2. Where a solicitor is concerned for both vendor and purchaser, or lessor or lessee, he is to charge the vendor's or lessor's solicitor's charges and one-half of that of the purchaser's or lessee's solicitor.
- Sum., p. 79. 3. Where a mortgagee or mortgagor joins in a conveyance or lease, the vendor's or lessor's solicitor is to charge £1 ls. extra.
- Sum., p. 79. 4. Where a party other than a vendor or lessor joins in a conveyance or lease, and is represented by a separate solicitor, the charges of such separate solicitor are to be dealt with under the old system as altered by Schedule 2.
- Sum., pp. 79 to 82. 5. Where a conveyance or lease is partly in consideration of a money payment or premium, and partly of a rent, then, in addition to the remuneration hereby prescribed in respect of the rent, there shall be paid a further sum equal to the remuneration on a purchase at a price equal to such money payment or premium.
- Sum., p. 82. 6. Fractions of £5 are to be reckoned as £5.

SCHEDULE 2.

INSTRUCTIONS FOR AND DRAWING AND PERUSING DEEDS,
WILLS, AND OTHER DOCUMENTS.

Such fees for instructions as, having regard to the care ^{Note, pp. 83, 84.} and labour required, the number and lengths of the papers to be perused, and the other circumstances of the case, may be fair and reasonable. In ordinary cases, as to drawing, &c., the allowance shall be—

For drawing	2s. per folio.
For engrossing	8d. " "
For fair copying	4d. " "
For perusing	1s. " "

ATTENDANCES.

	s.	d.
In ordinary cases.....	10	0

In extraordinary cases the taxing master may increase or diminish the above charge if for any special reasons he shall think fit.

ABSTRACTS OF TITLE (WHERE NOT COVERED BY THE
ABOVE SCALES).

	s.	d.
Drawing each brief sheet of eight folios ...	6	8
Fair copy	3	4

JOURNEYS FROM HOME.

	£	s.	d.
In ordinary cases for every day of no less than seven hours employed on business or in travelling.....	5	5	0
Where a less time than seven hours is so employed..... per hour	0	15	0

In extraordinary cases the taxing master may increase or diminish the above allowance if for any special reasons he shall think fit.

(Signed)

SELBORNE, C.
COLERIDGE, C.J.
G. JESSEL, M.R.
E. HARVEY.

THE
MORTGAGEES' LEGAL COSTS ACT, 1895.
(58 & 59 VICT. c. 25.)

THIS Act is the outcome of a series of decisions which have operated most harshly on solicitor-mortgagees in the past—decisions which have puzzled the legal profession, and which it is hard to justify. The cases referred to are, of necessity, well known to the profession, viz.:—*Re Roberts*, 43 Ch. D. 53; 59 L. J. Ch. 25; *Field v. Hopkins*, 44 Ch. D. 530; *Stone v. Lickorish*, 1891, 2 Ch. 363; *In re Doody*, *Fisher v. Doody*, 1893, 1 Ch. 129; *Hibbert v. Lloyd*, 1893, 1 Ch. 129; *Welby v. Still*, W. N. 1893, 91; and *Eyre v. Wynn-Mackenzie*, 1894, 1 Ch. 226. The effect of these decisions was to bar a solicitor-mortgagee, who had himself, or, if a partner in a firm, whose firm had taken the necessary steps and prepared the mortgage or acted in the conduct of a redemption or foreclosure action relating thereto, from recovering his costs or his share thereof for such work. It would, perhaps, be of interest to set out the reasons of Lord Justice Kay (then Kay, J.), given in his judgment, for his decision in the case of *re Roberts* referred to above. In that case counsel for the mortgagor argued that costs should be disallowed for the preparation of a mortgage by a solicitor-mortgagee, on the ground that there was a quasi-fiduciary relationship on the part of the mortgagee towards the mortgagor, and the judgment reads as follows:—"The reason why these costs should not be allowed is not that of any fiduciary relation between the solicitor and the mortgagor, but that they are not mortgagor's costs at all. They are the mortgagee's costs, and the only way in which they could be allowed is if there is a mortgagee against whom they could be charged, and who would have to pay them to his own solicitor, and could then charge them to the mortgagor. But here there was no mortgagee who had to pay any solicitor; the mortgagee has no solicitor to prepare the mortgage, for he does the work himself, and therefore he cannot charge any costs because they never existed at all." It is hard to understand why a solicitor-mortgagee should not be remunerated for his trouble and loss of time in investigating the title and drawing the mortgage for the benefit of the mortgagor, as well as on his own behalf; or why a person borrowing money on mortgage from a solicitor who chooses to act for himself in the matter, should be specially favoured by the law and get his deeds for nothing; such, however, up to July, 1895, has been the state of the law. The legislature has dealt with that anomaly by passing the Act above cited, by which a solicitor-mortgagee, whether a sole practitioner or a member of a firm, is

now enabled to recover from the mortgagor his costs for any work done by him in connection with the mortgage, by which he is secured, unless, of course, he should happen to be a trustee-mortgagee. The Act is short and to the point. Section 1 provides for the short title.

Section 2 deals with the costs of and incident to the preparation and completion of the mortgage, placing a solicitor-mortgagee in the same position as if the mortgage had been made to a person not a solicitor, and for whom he acted; it, however, provides that such charges and remuneration shall be recoverable from the mortgagee, and does not alter the law as laid down by Sir John Romilly (then M.R.) in the case of *Gregg v. Slater*, 25 L. J. Ch. 440, viz.: That these costs cannot be recovered against the security, and so brought into the account in an action for redemption. This section has no retrospective operation.

The negotiating fee is included in the terms used in section 2 (*vide In re Norris*, 1902, 1 Ch. 741). The solicitor in this case arranged for a mortgage given by one of his clients to be paid off, and that the property should be re-conveyed to the client, and that he, the solicitor, should lend his own money to the client on mortgage of the same property, and the transaction was so carried out. The client objected to pay the negotiating fee on the ground, as put by his counsel in argument, that the solicitor had not arranged and obtained the loan, and having no partner in his business could not contend that his firm had negotiated it either. He relied on *In re Ely* (37 Ch. D. 40), where the solicitor had merely mentioned to a borrower the name of a client likely to lend, and a mortgage had been arranged without further action on the part of the solicitor (page 33). Mr. Justice Swinfen Eady considered that the mortgagee solicitor did arrange and obtain the loan, and that it was too narrow a construction to place on the section to say that it did not apply when a solicitor who was not in partnership himself lent money, and that there was only negotiation by him when he acted for some other person, and that any other construction would fail to give effect to the words "alone or jointly" in the first line of the section (page 106).

Section 3 deals with costs incurred subsequent and in relation to the mortgage, providing also that the same may be charged against the security, and included in the redemption account; further, it is retrospective, applying to mortgages made and business transacted both before and after the Act.

There has been already a decision on this section of the Act in the Court of Appeal. An application was made to the Court by the plaintiff in the above cited case of *Eyre v. Wynn-Mackenzie* for leave to appeal from the decision of Kekewich, J., in that case the time prescribed by the rules of Court within which an appeal should be made having expired.

It was there held that under a covenant in a mortgage to the plaintiff, who was a solicitor, for payment, not only of the sum secured thereby, but of "every other sum of money which may hereafter be advanced or paid by the mortgagee to or on account of or become owing to the mortgagee by the mortgagor," the mortgagee could not charge his profit-costs incurred in relation to the management of the property mortgaged against the security. The order was passed in April, 1894, but had never been acted upon by the parties. The basis of the application was this section, it being argued that the position of the plaintiff was changed by it, he having acquired fresh rights by the retrospective action thereof. The application was refused by the Court on the ground that if granted it would be a precedent for innumerable appeals from decisions which were in accordance with the law at the time when they were given, but which in consequence of a subsequent alteration of the law would at the time of making the application have been decided otherwise. (*Eyre v. Wynn-Mackenzie*, 40 Sol. J. 148.)

The principle of this decision has been applied to the costs of a foreclosure action, the order in which was made on 19th April, 1893. This was the usual order for an account to be taken of the amount due to the plaintiff (a solicitor-mortgagee) and foreclosure unless payment were made within six months. An order was made to tax the costs of the plaintiff, including his costs properly incurred of the legal mortgage and the transfer of an equitable one. This order was made on further consideration and was dated 19th February, 1898. The taxing master held the plaintiff was entitled to charge profit costs, but, on a summons to review, the taxing master's decision was reversed by Cozens-Hardy, J. The Court of Appeal, on the plaintiff's appeal, decided that the rights of the parties were determined by the foreclosure order *nisi* made on 19th April, 1893, and the Act did not alter rights already ascertained by the Court before it became law. (*Day v. Kelland*, 1900, W. N., p. 234; 70 L. J., Ch. 3; 1900, 2 Ch. 745; 83 L. T. 447; 49 W. R. 66).

Section 4 defines the word "mortgage" as used in this Act.

The fifth and last section excludes the operation of the Act in Scotland.

An Act to amend the Law relating to the Costs allowed to Mortgagees.

[6th July, 1895.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the "Mortgagees' Legal Costs Act, 1895."

Charges, &c., where mortgage is made with solicitor.

2.—(1.) Any solicitor to whom, either alone or jointly with any other person, a mortgage is made, or the firm of which such solicitor is a member, shall be entitled to receive for all business transacted and acts done by such solicitor or firm in negotiating the loan, deducing and investigating the title to the property and preparing and completing the mortgage, all such usual professional charges and remuneration as he or they would have been entitled to receive if such mortgage had been made to a person not a solicitor, and such person had retained and employed such solicitor or firm to transact such business and do such acts; and such charges and remuneration shall accordingly be recoverable from the mortgagor.

(2.) This section applies only to mortgages made after the commencement of this Act.

Right of solicitor with whom mortgage is made to recover costs, &c.

3.—(1.) Any solicitor to or in whom either alone or jointly with any other person any mortgage is made or is vested by transfer or transmission, or the firm of which such solicitor is a member, shall be entitled to receive and recover from the person on whose behalf the same is done, or to charge against the security for all business transacted and acts done by such solicitor or firm subsequent and in relation to such mortgage or to the security thereby created or the property therein comprised, all such usual professional charges and remuneration as he or they would have been entitled to receive if such mortgage had been made to and had remained vested in a person not a solicitor, and such person had retained and employed such solicitor or firm to transact such business and do such acts, and accordingly no such mortgage shall be redeemed except upon payment of such charges and remuneration.

(2.) This section applies to mortgages made and business transacted and acts done either before or after the commencement of this Act.

Definition of mortgage.

4. In this Act the expression "mortgage" includes any charge on any property for securing money or money's worth.

Extent of Act.

5. This Act shall not extend to Scotland.

THE LAND REGISTRY ACTS

AND

RULES AND ORDERS AS TO COSTS AND FEES THEREUNDER.

THE LAND TRANSFER ACT, 1875.

All costs, charges and expenses that are incurred by any parties in or about any proceedings for registration of land shall, unless the parties otherwise agree, be taxed by the taxing officer of the Court of Chancery as between solicitor and client, but the persons by whom and the proportions in which such costs, charges and expenses are to be paid shall be in the discretion of the registrar, and shall be determined according to the orders of the registrar, regard being had to the following provisions: namely, that any applicant under the Act is liable *primâ facie* to pay all costs, charges and expenses incurred by or in consequence of his application, except in a case where parties object whose rights are sufficiently secured without their appearance, or where any costs, charges or expenses are incurred unnecessarily or improperly; and subject to this proviso, that any party aggrieved by any order of the registrar under this section may appeal in the prescribed manner to the Court, which may annul or confirm the order of the registrar, with or without modification. If any person disobeys any order of the registrar made in pursuance of this section, the

Sec. 73.
Costs of appli-
cation for
registry.

registrar may certify such disobedience to the Court, and thereupon such person, subject to such right of appeal as aforesaid, may be punished by the Court in the same manner in all respects as if the order made by the registrar were the order of the Court.

This section provides a means, if the parties fail to agree, of arriving at the proper costs payable by referring all questions of taxation to the Chancery taxing masters. After the proper amount has been arrived at, however, the section places in the hands of the registrar the power to make orders as to the proportion in which the costs relating to registration, including applications and the opposition thereto, shall be borne. The *prima facie* liability of an applicant for registration for all costs incurred in consequence of his application fetters the discretion but little. The rules made in pursuance of both Acts make full provision for costs, and are set out and dealt with in detail below.

Sec. 111.
Power of Lord
Chancellor to
make general
rules.

Subject to the provisions of this Act, the Lord Chancellor may, with the advice and assistance of the registrar, from time to time make, and when made may rescind, annul or add to, general rules in respect of all or any of the following matters (that is to say) :—

- (4) The costs to be charged by solicitors or certificated conveyancers in or incidental to or consequential on the registration of land, or any other matter required to be done for the purpose of carrying this Act into execution, with power to require such costs to be payable by commission, percentage or otherwise, and to bear a certain proportion to the value of the land registered, or to be determined on such other principle as may be thought expedient; and
- (5) The taxation of such costs and the persons by whom such costs are to be paid; and
- (6) Any measure by this Act directed or authorized to be prescribed; and

- (7) Any other matter or thing, whether similar or not to those above-mentioned, in respect of which it may be expedient to make rules for the purpose of carrying this Act into execution.

The portion of this section above quoted is the only part material to the subject-matter of this book. Sec. 73 provides that disputed costs are to be taxed by the Chancery taxing masters, and this section enables the Lord Chancellor to provide rules for that purpose. He is apparently expected to call for the advice and assistance of the registrar. It will be seen that this power is emphasized by sec. 22 of the Land Transfer Act, 1897. The rules relating to the subject-matter of sub-sec. 4 are Rules 269 to 271 of the Rules under the Land Transfer Acts, 1875 and 1897, as published in October, 1898, and Rule 10 of the Rules published in June, 1899. These are set out below, pages 116 to 132.

The Lord Chancellor may from time to time, with the concurrence of the Treasury, make, and when made revoke, alter or add to rules with respect to the amount of fees payable under this Act, regard being had to the following matters:—

Sec. 112.
Principles on
which fees
determined.

- (1) In the case of the registration of land or of any transfer of land on the occasion of a sale,—to the value of the land as determined by the amount of purchase-money; and
- (2) In the case of the registration of land or of any transfer of land not upon a sale—to the value of the land to be ascertained in such manner as may be prescribed; and
- (3) In the case of registration of a charge or any transfer of a charge—to the amount of such charge.

Sub-secs. 3, 4 and 5 of sec. 22 of the Act of 1897 must be taken in conjunction with this section, and Rules 263, 264 and 265 of the Rules of 2nd August, 1898, are those applicable to Fees, Stamps and Evidence of Value. The Order as to Fees bears date 27th October, 1898, and some amendments are added by the Rules dated 29th June, 1899.

Sec. 122.

Application of
general orders,
&c., to districts.

The general orders, rules, forms, directions and fees for the time being applying to and payable in the office of land registry shall also apply to and be payable in all district registries, subject to any alteration or addition for the time being made for any district by the Lord Chancellor, with the concurrence of the Treasury, as to fees.

This section makes for the unification of the practice in the central registry and any district registries which may be formed. As yet there are no district registries, and no other counties than London can be included before 18th July, 1901, being three years from the date of the first Order in Council. Bearing in mind the large grant lately made for building an Office of Land Registry there is little doubt but that the Government intend to extend the operation of the Statute if possible.

THE LAND TRANSFER ACT, 1897.

PART IV.

Miscellaneous.

22.—(1) Regulations may be made by the Lord Chancellor, under section 106 of the principal Act, altering or adding to the official styles of the registrar and other officers of the registry, for the purposes of this Act. Rules and orders.

(2) General rules under section 111 of the principal Act shall be made by the Lord Chancellor with the advice and assistance of the registrar, a judge of the Chancery Division of the High Court to be chosen by the judges of that division, and three other persons, one to be chosen by the General Council of the Bar, one by the Board of Agriculture, and one by the Council of the Incorporated Law Society.

(3) Orders under sections 112 and 122 of the principal Act shall be made by the Lord Chancellor with the advice and assistance of the same persons, and with the concurrence of the Treasury.

(4) The fee orders relating and incidental to registration of title shall be arranged from time to time so as to produce an annual amount sufficient to discharge the salaries and other expenses (including the annual contribution to the insurance fund) incidental to the working of the principal Act, and this Act, and no more.

38 & 39 Vict. c.
87.

(5) Subject to any alterations that may be made in accordance with sections 112 and 122 of the principal Act and this section, the fees to be charged in districts

where registration of title is compulsory shall, as regards the matters mentioned in the Second Schedule hereto, be as therein set forth.

(6) Provision may be made by general rules, under section 111 of the principal Act, as amended by this Act, for carrying this Act into effect, and in particular for the following purposes:—

- (a) For carrying out the provisions of this Act with respect to compulsory registration ;
- (b) For adapting to the registration of proprietors of leasehold land the provisions of the principal Act, as to absolute and possessory titles and as to land certificates ;
- (c) For adapting to sub-mortgages and to incumbrances prior to registration the provisions of the principal Act with regard to charges ;
- (d) For the conduct of official searches against cautions, inhibitions, and such matters of a like nature as may be prescribed, and for enabling the registered proprietor to apply for such searches by telegraph, and for returning the replies in like manner to him or to such other person as he may direct ;
- (e) For enabling cautions to be entered against the registration of possessory and qualified titles as qualified or absolute ;
- (f) For enabling a mortgagee by deposit to give notice to the registrar by registered letter or otherwise of the deposit with him of the land certificate, office copy of the registered lease, or certificate of charge. Provided that the fee for the entry of any such notice shall not exceed one shilling ;

- (g) For applying to the grant of leases and dealings with leasehold land the provisions of this Act with respect to compulsory registration;
- (h) For allowing the insertion, inserting in the register, and in land certificates, of the price paid or value declared on first registrations, transfers, and transmissions of land; and
- (i) For regulating any such matters as are authorised by this Act to be prescribed.

(7) Provided that nothing in the rules under the said section shall extend to allow the inspection of any entry in the register, except by or under the authority of some person interested in the land or charge to which the entry refers.

(8) Provision may be made by general orders under section 118 of the principal Act for modifying the provisions of that Act with respect to the formation and constitution of district registries, and for providing the mode in which district registrars are to be remunerated; but nothing in any such order shall affect the provisions as to qualification contained in section 119 of the principal Act.

The adviser of the Lord Chancellor under the Act of 1875—the “Principal Act”—was the registrar only, and this was not sufficient to obtain the confidence of the public. Accordingly sub-section 2 above quoted increases the advisers by a Judge of the Chancery Division, and three other persons are to be nominated by each of the bodies named—the Council of the Bar, the Board of Agriculture, and the Council of the Incorporated Law Society.

Sub-section 4 provides for the increase of the fees to a sum sufficient to pay the expenses of the register. Its wording also allows of a decrease of the fees, in fact compels a decrease, if the receipts are in excess of the expenditure. It is therefore possible that a revised list of fees payable in the Registry may be issued every year, a state of things not tending to increase the esteem of the profession for the system. The original list was issued in October, 1898, and some revisions, principally by way of reduction, are made in the Rules of June, 1899.

The whole section apparently provides a means of making regulations in respect of anything which may be found to have been omitted from the Act. As regards costs, however, the provisions in the Rules published under this and section 112 of the former Act appear to be very full, and follow, in some cases word for word, the provisions of the Solicitors' Remuneration Act and the Orders thereunder. Some additions to these were also made in June, 1899.

The Second Schedule referred to in sub-section 5 is as follows :—

THE SECOND SCHEDULE.

The following fees shall be paid in districts where registration of title is compulsory, and shall include all necessary surveying, mapping and scrivenerly, and the preparation, issue, endorsement or deposit, as the case may be, of a land certificate, office copy, registered lease or certificate of charge; discharges of incumbrances, the registration of any necessary cautions, inhibitions or restrictions, the filing of auxiliary documents (if any), and all other necessary costs of and incidental to the completion of each registration or transaction, whether under one or under several titles.

For possessory registration, and for transfers, charges and transfers of charges for valuable consideration :—

Value.	Fees.
Not exceeding £1,000.	1s. 6d. for every £25 or part of £25.
Exceeding £1,000 and not exceeding £3,000.	£3 for the first £1,000 and 1s. for every £25 or part of £25 over £1,000.
Exceeding £3,000 and not exceeding £10,000.	£7 for the first £3,000 and 1s. for every £50 or part of £50 over £3,000.
Exceeding £10,000.	£14 for the first £10,000, and 1s. for every £100 or part of £100 up to a maximum of £25 for £32,000.

For transmissions and transfers not for value, notices of leases, and rectification of the Register, and land :—

One-quarter of the above fees according to the capital value of the interest dealt with, with a minimum of 1s. and a maximum of £5.

No fees to be charged for inspection of the Register.

The tabulated portion is re-enacted by the Second Schedule to the Rules, 2nd August, 1898, Schedule II. (page 120), and the remaining matters mentioned above dealt with in great detail by the Order as to Fees dated 27th October, 1898 (page 125 *et seq.*), amended by the Rules of June, 1899 (page 131).

(1) All hereditaments, corporeal and incorporeal, shall be deemed land within the meaning of the principal Act and this Act, except that nothing in this Act shall render compulsory the registration of the title to an incorporeal hereditament, or to mines or minerals apart from the surface, or to a lease having less than forty years to run, or two lives yet to fall in, or to an undivided share in land, or to freeholds intermined and indistinguishable from lands of other tenure, or to corporeal hereditaments parcel of a manor, and included in a sale of the manor as such. Sec. 24.
Interpretation.

(2) In this Act the expression "personal representative" means an executor or administrator.

This section restricts the scope of the compulsory provisions of the Act, and is necessary here to inform solicitors in respect of what classes of transactions they must provide for registration expenses when estimating for a client how much a conveyancing matter will cost him. The opening words of the first sub-section would certainly include copyhold property in respect of which there is already a perfect system of registration.

THE LAND TRANSFER RULES, 1898.

Fees to be paid before any entry made.

263. No entry shall be made in the Register until all stamps in respect of the fees payable under the Acts and Rules have been impressed or affixed on some document delivered at the Registry with reference to the proposed registration, and all expenses payable under the Acts and Rules have been paid, or provided for by deposit or otherwise, as the registrar may direct.

Cancellation of Fee Stamps.

264. Every officer of the Land Registry who shall receive any document to or upon which a fee stamp shall be affixed or impressed, under the Acts or Rules, shall immediately on receipt thereof deface the stamp thereon. The registrar is not to receive any document required to be stamped which in his opinion is not sufficiently stamped.

Evidence of Value may be required.

265. For the purpose of enabling the registrar to determine the fees payable in any case where the value of the land does not appear on the face of the documents produced, and is required to be known, the registrar may require such evidence of value to be furnished as he may deem fit. In ordinary cases a written certificate of value by a solicitor in Form 65 in the First Schedule hereto may be accepted as sufficient. Such certificate is exempted from stamp duty.

All fees in the Registry have to be paid in stamps, and the last rule provides the procedure by which the registrar may ascertain the amount of the fees in a doubtful case. All printed forms for use in the Registry are supplied free of charge, including the copies of the Ordnance map to be attached to the Certificate and Register. Only where special plans are required in cases of doubtful identity will the solicitor be entitled to make a charge for plans.

Form 65 above referred to is as follows:—

LAND REGISTRY.

LAND TRANSFER ACTS, 1875 AND 1897.

I, A. B., of &c., am well acquainted with the land which is the subject of the (*describe the instrument or application which is being made*), and I certify that to the best of my judgment, knowledge, and belief, the present capital value thereof, together with all buildings and improvements, and timber (*if any*) does not exceed £

Dated the day of 19 .

Costs.

269. All costs incurred in any proceeding in the Registry shall be in the discretion of the registrar, having regard to the provisions as to costs contained in the Acts and these Rules; and shall, unless the parties otherwise agree, be taxed as the registrar shall direct by the taxing officers of the Chancery Division of the High Court of Justice. Any order made by the registrar as to costs may be enforced in the mode provided by section 73 of the Act of 1875 with respect to costs, charges and expenses incurred in or about proceedings for registration of land.

This is for all practical purposes a copy of section 73 of the Act of 1875, and embodies the provisions of that section (set out on p. 107) as to the enforcement of the registrar's order for payment of costs.

270. All costs of and incident to the examination and proof of title (including fees of counsel), and the cost of all

searches and inquiries in relation to the title, shall be paid by the applicant.

It will be remembered that section 73 of the principal Act made the applicant's liability *prima facie* as to all costs, charges and expenses incurred by or in consequence of his application.

271. The remuneration of a solicitor in, or incidental to, the registration of land and transactions respecting registered land, shall be regulated in the matters hereinafter mentioned as follows :—

- (a) For the first registration of freehold or leasehold land with an absolute or qualified title, the remuneration of the solicitor having the conduct of the business shall be that prescribed in Part I. of the Second Schedule hereto.
- (b) For the first registration of freehold or leasehold land with a possessory title, the remuneration of such solicitor shall be that prescribed in Part II. of the Second Schedule hereto.
- (c) For every completed transfer, charge, exchange or partition of registered land, or of a registered charge, where no title outside the Register is investigated, the remuneration of such solicitor shall be that prescribed in Part II. of the Second Schedule hereto.
- (d) The remuneration prescribed by Part I. of the Second Schedule hereto shall not apply when the title has been deduced or investigated by such solicitor on the occasion of a recent sale, purchase or mortgage, nor shall it apply to the first registration of land on transfer from the Register kept under the Land Registry Act 1862.
- (e) When on the occasion of a purchase of unregistered land, the purchaser's solicitor

receives the remuneration fixed by the Remuneration Order, 1882, his remuneration for registering a possessory title thereon shall not exceed £2 2s. in cases where the value does not exceed £5,000, and in cases where the value exceeds £5,000 shall be £5 5s.

- (f) In all cases in which a solicitor would be entitled to charge under Part I. of Schedule I. of the Remuneration Order, 1882, for negotiating a sale, purchase or loan, or for conducting a sale by auction, he shall be entitled to make the same charges in respect of a similar transaction respecting registered land.
- (g) The remuneration hereby authorised shall not include the disbursements, extra work, business or proceedings which, under section 4 of the Remuneration Order, 1882, are not to be included in the remuneration prescribed by Schedule I. to that Order.
- (h) When a solicitor is concerned for the proprietor of land, and also for a person taking a charge thereon, he is to be entitled to receive the charges of the solicitor of the person taking the charge, and one-half of those that would be allowed to the prosecutor's solicitor up to £5,000, and on any excess above £5,000 one-fourth thereof.
- (i) If the solicitor conducting the business acts on behalf of several parties having distinct interests proper to be separately represented, he is to be entitled to make for each such party after the first an additional charge not exceeding £2 2s. in each case.
- (j) In all cases to which the scales fixed in the Second Schedule hereto apply, a solicitor may,

before undertaking the business, by writing under his hand communicated to the client, elect that his remuneration shall be according to the Remuneration Order, 1882, excepting Schedule I. to that Order.

- (k) In all transactions respecting registered land the remuneration for which is not hereby provided for, the Remuneration Order, 1882, excepting Part I. of Schedule I. to that Order, shall regulate the remuneration of the solicitor.

THE SECOND SCHEDULE.

Solicitors' Remuneration.

PART I.

Scale of Charges for First Registration with Absolute or Qualified Title.

For the first £1,000 in value, 30s. per £100.

For the second and third £1,000, 20s. per £100.

For the fourth and each subsequent £1,000 up to £10,000, 10s. per £100.

And for each subsequent £1,000 up to £100,000, 5s. per £100.

A minimum charge of £3 is to be made where the value is under £100, and a minimum charge of £5 where the value is £100 or over.

Fractions of £100 under £50 are to be reckoned as £50.

Fractions of £100 above £50 are to be reckoned as £100

Where the value exceeds £100,000, the charge is to be as on £100,000.

PART II.

Scale of charges for (1) First Registration with Possessory Title and (2) Transfers, Charges, Exchanges and Partitions of Registered Land or a Registered Charge.

Value of land or amount of charge.	Scale of charges.
Not exceeding £1,000 ...	10s. 6d. for every £100 or part of £100.
Exceeding £1,000 and not exceeding £20,000	£5 5s. for the first £1,000, and £1 1s. for every subsequent £2,000 or part of £2,000.
Exceeding £20,000 and not exceeding £40,000	£15 15s. for the first £20,000, and £1 1s. for every subsequent £4,000 or part of £4,000.
Exceeding £40,000	£21 for the first £40,000, and £1 1s. for every subsequent £10,000 or part of £10,000 up to a maximum of £26 5s.

NOTE.—It has been considered the more convenient course to print the Schedule immediately after the Rule referring to it.

This Rule, with the Schedules, fixes the remuneration for work done in the Registry.

A comparison of the charges allowed for first registration of title, either absolute or qualified, with the provisions of Schedule I. to the General Order (page 95), shews that the principle of allowances on which that latter Schedule is compiled has been followed under these Rules, namely, one and a half per cent. on the first thousand pounds, one per cent. for the second and third thousand, one-half per cent. for the fourth to the tenth thousand, and thence one-quarter per cent. up to £100,000. The provisions as to minimum and maximum charges and fractions of £100 (Rules 7 and 8, p. 97) are also embodied in the Second Schedule to the Rules.

The scale for first registration with a possessory title only, and transfers, charges, exchanges and partitions of land actually on the Register, or a charge actually registered, is set out in Part II. of the Schedule. This is the one which is at present of greatest interest to practitioners, as the possessory title is the one it is compulsory to register under the Land Transfer Act, 1897. It must be borne in mind that without this registration, conveyances, &c., of land within the Register district will operate only as agreements, and will not pass the legal estate; and though the operation of the

Statute at present only applies to the County of London, there is little doubt but that its extension to other districts will be enforced sooner or later. What steps are likely to be made in this direction will begin to shew soon after July, 1901. The charges relating to registration with possessory title are therefore the ones which it will be incumbent upon practitioners to bear in mind when informing clients the cost of a conveyance or assignment. Again, following the precedent of the Solicitors' Remuneration Act, and Rules thereunder, the solicitor must work upon a percentage basis; and considering the facilities afforded by the Registry to persons desiring only a certificate of possessory title, the remuneration cannot be described as unfair from the practitioner's point of view. Half a guinea per cent. for the first thousand pounds of value (represented by the purchase consideration), one guinea for every subsequent £2,000 or part of £2,000 up to £20,000, and one guinea for every subsequent £4,000 up to £40,000, and one guinea for every subsequent £10,000 or part of £10,000, with a maximum fee of twenty-five guineas summarizes the scale. Where the first registration of possessory title is made at the time of purchase, then the solicitor must bear in mind section "e," limiting the fee for registration to £2 2s. or £5 5s., according as the purchase price be under or over £5,000. The percentage fees apply to transfers, exchanges, partitions and charges of or upon registered land or a registered charge, and no distinction is made whether the title to the property transferred, exchanged, partitioned or charged be absolute, qualified or possessory. It will be clear that where the title is only qualified or possessory, the solicitor must have an abstract of and examine the deeds relating to the title, prior to registry. This will bring into play the scales under the Solicitors' Remuneration Act for deducing and investigating title, &c., as well as section "e," so that the client's bill will be proportionately increased. As the possessory titles become by operation of the limitation laws absolute titles, this double expense will disappear; but the present generation of the public will suffer for a problematical benefit to their posterity. It will be noticed that there is no minimum fee payable in the cases to which Part II. applies. If the value is only £100, the solicitor will only be entitled to half a guinea.

The scales of charges, Tables I. to IX., have been revised, and the fees and costs for registration of the possessory title added in separate columns where applicable. An additional table for registration of absolute and possessory titles will be found at page 164, and as to leases at p. 166. The expenses of this registration will in all cases fall on the purchaser, and as the vendor is not interested even as a consenting party, his solicitor's charges will remain the same. This will be so even where land with a registered possessory title is being sold, because the land certificate will merely be another document on the abstract.

The purchaser or a mortgagee will not feel inclined to dispense with the necessity for searching the registered title at the Land Registry, in spite of the fact that provision is made for entry of all charges affecting the land on the certificate itself.

The charges for negotiating sales or loans are made applicable by sub-section (f) to similar transactions relating to registered lands; and section 4 of the Remuneration Order (p. 93) is incorporated into these Rules by sub-section (g).

The reduction of charges in respect of one solicitor acting for mortgagor and mortgagee as defined by Rule 3 under the Remuneration Order (p. 85) are adapted to registered land by sub-section (h), and the allowance of £2 to a solicitor perusing a draft on behalf of parties having a distinct interest and proper to be separately represented (Rule 4, p. 93) is made £2 2s. if the solicitor conducting business relating to Registered Land Acts for different parties, parties also proper to be separately represented.

Since the case of a solicitor acting for mortgagor and mortgagee is specially provided for by section "h," it is clear section "i" cannot be construed as applying to a similar transaction, otherwise the solicitor might only be entitled to his scale fee as acting for mortgagee, and two guineas extra as acting for mortgagor.

But it would certainly appear to be open to a client to contend that section "i" applies to the case of a solicitor acting for vendor and purchaser. It will be remembered the Solicitors' Remuneration Act, 1881, and the Rules and Orders thereunder, are silent on the subject of a reduced fee for the solicitor who acts for both parties on a sale transaction, and this section "i" seems, whether so intended by the framers of the Rules or not, to supply the deficiency as regards registered land.

The analogous Rules under the Remuneration Order are made to apply specifically to the case of perusing a draft on behalf of different parties proper to be separately represented. It will be interesting to see, if the point be ever taken, what construction the Court will put upon the two sections.

The power of the solicitor to make an agreement with his client to be paid by items is preserved by section 1. The wording of this section is somewhat peculiar, as it negatives Schedule I. of the Remuneration Order, and in effect provides he shall be paid by reference to Schedule II., or by a lump sum, or any other of the methods suggested by section 8 of the Act of 1881 (p. 89).

The final section ("k") brings Schedule II. of the Order under the Solicitors' Remuneration Act, 1881, into operation in all cases where no provision is made in the Rules under the Land Registry Acts for the remuneration.

It is thus very clear that the Solicitors' Remuneration Act, 1881, and the Rules and Orders thereunder, will still play a very important part in fixing the remuneration of solicitors for many years to come.

Rule 10 of the Rules of 29th June, 1899, adds the following paragraph to Rule 271, and directs the same to be inserted after paragraph c.

Rule 271.
Paragraph cc.

In applying the scale of remuneration contained in Part II. of the Second Schedule hereto to the entry of first proprietorship of leasehold land on the occasion of the original grant of the lease ; to the entry of first proprietorship of freehold land with a possessory title on the occasion of a grant wholly or partly in consideration of a rent ; and to the registration of the transferee on a transfer of freehold land on a like occasion, the minimum remuneration shall be one guinea.

The necessity for this addition is explained by the Land Registry in a note issued by them on 14th July, 1899 (1900 W.N., p. 240). Rule 271, paragraphs (b) and (c) and Schedule II., Part II., there referred to, prescribe an *ad valorem* scale of remuneration which can hardly be applied at all to grants of new leases in consideration of a rack rent, however high ; the present value of sale of the lessee's interest (which is the subject of registration) being almost nil. The new Rule 10 prescribes a minimum fee of one guinea in such cases. It also applies to grants of freeholds subject to a perpetual rent.

STATUTORY RULES & ORDERS, 1898.

ORDER AS TO FEES DATED OCTOBER 27, 1898, MADE IN PURSUANCE OF SECTION 112 OF THE LAND TRANSFER ACT, 1875, WITH THE CONSENT OF THE TREASURY, IN SUBSTITUTION FOR THE FEES NOW PAYABLE.

Note.—The following fees must be considered in connection with the Rules hereinafter contained.

(A.) For entry of first proprietorship of land with a possessory title; for registration of charges, and transfers of land and charges, for valuable consideration; and for removal of land from the Register:—

Value of land or Amount of Charge.	Fee.
Not exceeding £1,000 ...	1s. 6d. for every £25 or part of £25.
Exceeding £1,000 and not exceeding £3,000.	£3 for the first £1,000, and 1s. for every £25 or part of £25 over £1,000.
Exceeding £3,000 and not exceeding £10,000.	£7 for the first £3,000, and 1s. for every £50 or part of £50 over £3,000.
Exceeding £10,000 ...	£14 for the first £10,000, and 1s. for every £100 or part of £100 over £10,000, up to a maximum of £25 for £32,000.

(B.) For registration of transmissions, and of transfers not for value (including exchanges), notices of leases rectifications of the Register under the 95th section of the Act of 1875, and entries and corrections under Rules 97 and 117:—

One-quarter of the above fees, according to the capital value of the interest dealt with, with a minimum of 1s. and a maximum of £5.

(C.) For entry of first proprietorship of leasehold land on the occasion of the original grant of the lease; for entry of first proprietorship of freehold land with a possessory title on the occasion of a grant, wholly or partly in consideration of a rent; and for registration of the transferee on a transfer of freehold land on a like occasion:—

(a.) In respect of the average rent, 2s. for every £10 a year, and

(b.) In respect of the premium (if any), the same fee on its amount as above prescribed for a transfer for value of land.

Provided that no greater fee than £10 be paid in any case.

(D.) For entry of first proprietorship of land with an absolute or qualified title:—

Three times the fee prescribed for registration of a possessory title with a minimum fee of £3.

(E.) For registration of the proprietorship of an incumbrance, prior to registration, and of a transfer or transmission thereof:—

The same fee as for registration of a charge or of a transfer or transmission thereof respectively.

(F.) For a land certificate, or certificate of charge, except where required by the Acts or Rules to be issued free of charge:—

	£	s.	d.
Where the value of the land or charge does not exceed £200	0	10	0
Exceeds £200, but does not exceed £1,000	1	0	0
„ £1,000	2	0	0

(G.) For altering a land certificate to correspond with the Register, except where such alteration is required by the Acts or Rules, to be made free of charge:—

Half the fee for a certificate.

(H.)	£	s.	d.
For registering an inhibition	1	0	0
For annexing conditions to land	1	0	0
For entering notice of an estate in dower or by the curtesy	1	0	0
For preparing or settling a statement for the Court	1	0	0
For registering a caution or restriction ...	0	10	0
For alteration or withdrawal of an inhibi- tion... ..	0	10	0
For discharging or altering conditions ...	0	10	0
For entering a note or notice under the 18th section of the Act of 1875... ..	0	10	0
For an entry negating or altering implied covenants, powers, priorities, &c. ...	0	10	0
For examination of a married woman by an officer of the Registry	0	10	0
For comparison of abstracts with deeds, by officers of the Registry—per hour ...	0	10	0
For entering an additional address for service	0	10	0
For inspection of the Register after removal of land—			
(a) if within one year of the removal	0	5	0
(b) after one year from the removal...	0	10	0
For a certificate of result of official search —per title	0	5	0
For alteration or withdrawal of a caution or restriction	0	5	0
For a summons	0	5	0
For inspection of any document not re- ferred to on the Register	0	5	0
For any entry on the Register, for which no other fee is provided	0	5	0

	£	s.	d.
For noting the determination of a lease, or of an estate in dower, or by the curtesy	0	2	6
For taking an affidavit or declaration ...	0	1	6
For each exhibit thereto	0	1	0
For entering notice of a mortgage by deposit of certificate	0	1	0
For every notice under the Registry stamp	0	1	0
For office copies—per folio	0	0	3
For copies of plans	Such charges, according to time and labour employed, as the registrar shall from time to time authorise.		

RULES.

1. The above fees include, in the matters to which they relate, all necessary stationery and mapping done in the Registry; the preparation, issue, endorsement and deposit of certificates wherever such issue, endorsement or deposit is obligatory; discharges of incumbrances; the filing of auxiliary documents (if any); and all other necessary costs of and incidental to the completion of each registration or transaction. They also include, in districts, where registration of title is compulsory, any surveying that may be necessary to enable the land to be identified on the Ordnance map.

2. Where an application for first registration with absolute title is completed with a qualified title only, such abatement (if any) in the fee may be made as the registrar may deem reasonable under the circumstances of the case.

3. The fees payable in respect of any matter involving an enquiry into title are exclusive of the fees of conveyancing counsel, and of any costs or expenses incurred by the Registry in regard to the matter.

4. Where land, already registered with a possessory title, is to be registered with a qualified or an absolute title; or where land, already registered with a qualified title, is to be registered with an absolute title, the registrar may make such abatement (if any) in the fee as he shall deem reasonable.

5. The fee for an entry in, or withdrawal from the Register affecting several titles whereof the same person is registered as proprietor, shall be the same as for an application respecting one title only. In other cases an extra fee of 2s. 6d. shall be charged for every title affected after the first.

6. Where a transfer for value and a charge are registered together, only half the fee shall be paid in respect of the charge.

7. Where an application is made by post, the fee may be paid by banker's draft, or by postal or post office order, or in Bank of England notes.

8. The fee for the first registration of leasehold land shall include the entry of a notice of the lease against the lessor's title, if registered.

9. When a transfer of freehold land in consideration of a rent, or a transfer by which mines and minerals are dealt with separately, is registered, the fee shall not include the registration of the proprietor of the rent, or of the severed land or mines and minerals respectively, as the case may be, for which a separate fee shall be payable as on a transfer of land.

10. The fee payable for registration of proprietorship of an incumbrance, if made on the first registration of land, shall be reduced to one-quarter of the fee above prescribed.

11. The fee for every entry of, and in respect of, a caution, inhibition or restriction, condition, note or notice,

of any kind, shall not be payable when such entry is made on the first registration of land, or on any registration for which an *ad valorem* fee is payable.

12. The amount of an average rent for the purposes of these fees shall be ascertained in the same manner as for the purposes of Inland Revenue Stamp Duty.

13. Where a charge or incumbrance is also secured on unregistered land as well as on registered land, an abatement in the fee shall be made, proportional to the value of the unregistered land as compared with the value of the whole security.

14. The word "land" includes both freehold and leasehold land, and every hereditament the title to which may be registered under the Land Transfer Acts.

15. When boundaries are to be noted on the Register as accurately defined, such additional charges may be made for mapping and surveying as the registrar shall in each case direct.

16. Where land is transferred subject to charges or incumbrances, no deduction from the value of the land is to be made in respect thereof, except where the transfer is to a mortgagee, in which case the value of the equity of redemption shall be taken to be the value of the land.

LAND TRANSFER RULES, JUNE, 1899.

DATED JUNE 29TH, 1899.

FEE ORDER, PARAGRAPH (B).

11. In paragraph (B) of the Fee Order the numbers "101 and 120" shall be substituted for the numbers "97 and 117."

FEE ORDER, PARAGRAPH (I).

12. The following addition shall be made to the Fee Order after paragraph (H), and before the Rules:—

(I). The fee for entry of a notice under section 50 of the Land Transfer Act, 1875, of a lease or sub-lease by way of security for money actually advanced or to be advanced, shall be the same as that for the registration of a charge for the amount secured; except when a charge is also registered at the same time in respect of the same advance, in which case the fee for entry of such notice shall be according to paragraph (B), but not exceeding in any case ten shillings.

13. Rule 16 of the Fee Order is hereby rescinded, and the following Rule shall be substituted for it:—

FEE ORDER, RULE 16.

Where land is transferred for value subject to a registered incumbrance or charge, the fee payable shall be calculated on the amount of the purchase-money, or where the consideration given is not money, on the value of the equity of redemption.

14. The following Rules shall be added in the Fee Order :—

FEE ORDER, RULE 17.

- (i) If at any time within two years after a full *ad valorem* fee under paragraphs (A) or (D) of the Fee Order has been paid in respect of any land or charge, a subsequent transfer of the whole of such land or charge is made, the fee payable upon the transfer shall upon each occasion be reduced to that stated in paragraph (B) of the said Order.

FEE ORDER, RULE 18.

- (ii) Where, on the cessation of a charge, a new charge is registered in favour of the proprietor of the former charge, the fee payable on the new charge, in so far as its amount does not exceed the former charge, shall be calculated at the rate stated in paragraph (B) of the Fee Order.

FEE ORDER, RULE 19.

- (iii) The reduction granted by the two preceding Rules must be claimed at the time of delivering the instrument for registration, and will not afterwards be allowed.

ORDER IN COUNCIL OF 18TH JULY, 1898,

Directing that Registration of Title to Land shall be compulsory on sale in the County of London from dates specified in the Schedule.

THE SCHEDULE.

Portions of the County.	Days on and after which Registration of Title to Land is to be compulsory on sale.
The Parishes of St. Pancras, St. Marylebone, and St. George's, Hanover Square	1st November, 1898
The Parishes of Shoreditch, Bethnal Green, Mile End Old Town, Wapping, St. George's-in-the-East, Shadwell, Ratcliff, Limehouse, Bow, Bromley and Poplar	1st March 1899
The remainder of the County (not including the City of London) north of the centre line of the River Thames, except North Woolwich	1st October, 1899
The remainder of the County (not including the City of London)	1st January, 1900
The City of London	1st July, 1900

TABLE I. SCALE OF CHARGES

On Sale by Private Contract of Freehold, Copyhold or Leasehold Property.

This is not applicable to Sales of Registered Land, for the charges for which *vide* Table X. page 164.

VENDOR'S SOLICITOR.

Purchase-money.	Deducting title and perusing and completing conveyance (including preparation of contract or conditions of sale, if any).						In addition for negotiating a sale by private contract where no commission is payable to an auctioneer or estate or other agent.					
	Column No. 1.						Column No. 2.					
	£	s.	d.	£	s.	d.	£	s.	d.			
Not Exceeding £100				3	0	0						
100				5	0	0*						
150				5	0	0*						
200	3	0	0*				2	0	0*			
250	3	15	0*				2	5	0*			
300	4	10	0*				3	0	0*			
350	5	5	0				3	10	0			
400	6	0	0				4	0	0			
450	6	15	0				4	10	0			
500	7	10	0				5	0	0			
550	8	5	0				5	10	0			
600	9	0	0				6	0	0			
650	9	15	0				6	10	0			
700	10	10	0				7	0	0			
750	11	5	0				7	10	0			
800	12	0	0				8	0	0			
850	12	15	0				8	10	0			
900	13	10	0				9	0	0			
950	14	5	0				9	10	0			
1,000	15	0	0				10	0	0			
1,050	15	10	0				10	10	0			
1,100	16	0	0				11	0	0			
1,150	16	10	0				11	10	0			
1,200	17	0	0				12	0	0			
1,250	17	10	0				12	10	0			
1,300	18	0	0				13	0	0			
1,350	18	10	0				13	10	0			
1,400	19	0	0				14	0	0			
1,450	19	10	0				14	10	0			
1,500	20	0	0				15	0	0			

* These charges are inserted to meet the minimum remuneration of £5. (See Schedule 1, Part I., Rule 8, pp. 56 and 97.) The minimum fee covers both percentage scales where the aggregate of these is less than £5. Where the aggregate exceeds £5, the percentages only can be charged; but where the solicitor only gets the deducting or investigating or negotiating fee he is entitled to the full minimum. (*Vide* pp. 54 and 57.)

TABLE I.—VENDOR'S SOLICITOR (*continued*).

Purchase-money.	Deducting title and perusing and completing conveyance (including preparation of contract or conditions of sale, if any).	In addition for negotiating a sale by private contract where no commission is payable to an auctioneer or estate or other agent.
	Column No. 1.	Column No. 2.
	£ s. d.	£ s. d.
£1,550	20 10 0	15 10 0
1,600	21 0 0	16 0 0
21-10-0 1,650	21 10 0	16 10 0
15-0 1,700	22 0 0	17 0 0
1,750	22 10 0	17 10 0
2 3 0 1,800	23 0 0	18 0 0
1,850	23 10 0	18 10 0
1,900	24 0 0	19 0 0
1,950	24 10 0	19 10 0
2,000	25 0 0	20 0 0
2,100	26 0 0	21 0 0
2,200	27 0 0	22 0 0
2,250	27 10 0	22 10 0
2,300	28 0 0	23 0 0
2,400	29 0 0	24 0 0
2,500	30 0 0	25 0 0
2,600	31 0 0	26 0 0
2,700	32 0 0	27 0 0
2,750	32 10 0	27 10 0
2,800	33 0 0	28 0 0
2,900	34 0 0	29 0 0
3,000	35 0 0	30 0 0
3,100	35 10 0	30 10 0
3,200	36 0 0	31 0 0
3,250	36 5 0	31 5 0
3,300	36 10 0	31 10 0
3,400	37 0 0	32 0 0
3,500	37 10 0	32 10 0
3,600	38 0 0	33 0 0
3,700	38 10 0	33 10 0
3,750	38 15 0	33 15 0
3,800	39 0 0	34 0 0
3,900	39 10 0	34 10 0
4,000	40 0 0	35 0 0
4,100	40 10 0	35 10 0
4,200	41 0 0	36 0 0
4,300	41 10 0	36 10 0
4,400	42 0 0	37 0 0

TABLE I.—VENDOR'S SOLICITOR (*continued*).

Purchase-money.	Deducting title and perusing and completing conveyance (including preparation of contract or conditions of sale, if any).	In addition for negotiating a sale by private contract where no commission is payable to an auctioneer or estate or other agent.
	Column No. 1.	Column No. 2.
	£ s. d.	£ s. d.
£4,500	42 10 0	37 10 0
4,600	43 0 0	38 0 0
4,700	43 10 0	38 10 0
4,800	44 0 0	39 0 0
4,900	44 10 0	39 10 0
5,000	45 0 0	40 0 0
6,000	50 0 0	45 0 0
7,000	55 0 0	50 0 0
8,000	60 0 0	55 0 0
9,000	65 0 0	60 0 0
10,000	70 0 0	65 0 0
11,000	72 10 0	67 10 0
12,000	75 0 0	70 0 0
13,000	77 10 0	72 10 0
14,000	80 0 0	75 0 0
15,000	82 10 0	77 10 0
20,000	95 0 0	90 0 0
25,000	107 10 0	102 10 0
30,000	120 0 0	115 0 0
35,000	132 10 0	127 10 0
40,000	145 0 0	140 0 0
45,000	157 10 0	152 10 0
50,000	170 0 0	165 0 0
60,000	195 0 0	190 0 0
70,000	220 0 0	215 0 0
80,000	245 0 0	240 0 0
90,000	270 0 0	265 0 0
100,000 } and upwards }	295 0 0	290 0 0

For procuring execution and acknowledgment of deed by a married woman, £2 10s. extra.

The remuneration in this Table is calculated in accordance with the rates given in the Schedule No. 1, viz. :—

Column No. 1 ...	{	30s. per £100 for 1st £1,000.
	{	20s. " " 2nd and 3rd £1,000.
	{	10s. " " 4th and each subsequent £1,000 to £10,000.
	{	5s. " " each subsequent £1,000 up to £100,000.
Column No. 2 ...	{	20s. per £100 up to £3,000.
	{	10s. " " 4th and each subsequent £1,000 up to £10,000.
	{	5s. " " for each subsequent £1,000 up to £100,000.

TABLE II.

SCALE OF CHARGES

*On Sale or Attempted Sale by Public Auction of Freehold,
Copyhold or Leasehold Property.*

If the title be registered the Scales given below for conducting Sale by Public Auction will be applicable, but for charges for deducing title and completing conveyance *vide* Table X. at page 164.

VENDOR'S SOLICITOR.

Purchase-money or reserve price.	For conducting a sale of property by public auction and preparing conditions of sale, when property sold and where no commis- sion is payable to an auctioneer.	Total charge for sale and for deducing title and preparing and completing convey- ance (<i>totals of pre- ceding column and column 1, Table 1, ante, p. 134</i>)	Conducting a sale by public auction (includ- ing conditions of sale) when property not sold, then on the reserve price where no commis- sion is payable to an auctioneer.
	Column No. 1. £ s. d.	Column No. 2. £ s. d.	Column No. 3. £ s. d.
Under £100	5 0 0	8 0 0	5 0 0
100	5 0 0	10 0 0	5 0 0
150	5 0 0	10 0 0	5 0 0
200	5 0 0	10 0 0	5 0 0
250	5 0 0	10 0 0	5 0 0
300	5 0 0	10 0 0	5 0 0
350	5 0 0	10 5 0	5 0 0
400	5 0 0	11 0 0	5 0 0
450	5 0 0	11 15 0	5 0 0
500	5 0 0	12 10 0	5 0 0
550	5 10 0	13 15 0	5 0 0
600	6 0 0	15 0 0	5 0 0
650	6 10 0	16 5 0	5 0 0
700	7 0 0	17 10 0	5 0 0
750	7 10 0	18 15 0	5 0 0
800	8 0 0	20 0 0	5 0 0
850	8 10 0	21 5 0	5 0 0
900	9 0 0	22 10 0	5 0 0
950	9 10 0	23 15 0	5 0 0
1,000	10 0 0	25 0 0	5 0 0
1,050	10 5 0	25 15 0	5 2 6
1,100	10 10 0	26 10 0	5 5 0
1,150	10 15 0	27 5 0	5 7 6
1,200	11 0 0	28 0 0	5 10 0
1,250	11 5 0	28 15 0	5 12 6
1,300	11 10 0	29 10 0	5 15 0
1,350	11 15 0	30 5 0	5 17 6
1,400	12 0 0	31 0 0	6 0 0
1,450	12 5 0	31 15 0	6 2 6
1,500	12 10 0	32 10 0	6 5 0
1,550	12 15 0	33 5 0	6 7 6
1,600	13 0 0	34 0 0	6 10 0
1,650	13 5 0	34 15 0	6 12 6
1,700	13 10 0	35 10 0	6 15 0

TABLE II.—VENDOR'S SOLICITOR (*continued*).

Purchase-money or reserve price.	For conducting a sale of property by public auction and preparing conditions of sale, when property sold and where no com- mission is payable to an auctioneer.			Total charge for sale and for deducting title and preparing and completing convey- ance (<i>totals of pre- ceding column and column 1, Table 1, ante, p. 134</i>).			Conducting a sale by public auction (includ- ing conditions of sale) when property not sold, then on the re- serve price where no commission is payable to an auctioneer.		
	Column No. 1.			Column No. 2.			Column No. 3.		
	£	s.	d.	£	s.	d.	£	s.	d.
£1,750	13	15	0	36	5	0	6	17	6
1,800	14	0	0	37	0	0	7	0	0
1,850	14	5	0	37	15	0	7	2	6
1,900	14	10	0	38	10	0	7	5	0
1,950	14	15	0	39	5	0	7	7	6
2,000	15	0	0	40	0	0	7	10	0
2,100	15	10	0	41	10	0	7	15	0
2,200	16	0	0	43	0	0	8	0	0
2,250	16	5	0	43	15	0	8	2	6
2,300	16	10	0	44	10	0	8	5	0
2,400	17	0	0	46	0	0	8	10	0
2,500	17	10	0	47	10	0	8	15	0
2,600	18	0	0	49	0	0	9	0	0
2,700	18	10	0	50	10	0	9	5	0
2,750	18	15	0	51	5	0	9	7	6
2,800	19	0	0	52	0	0	9	10	0
2,900	19	10	0	53	10	0	9	15	0
3,000	20	0	0	55	0	0	10	0	0
3,100	20	5	0	55	15	0	10	2	6
3,200	20	10	0	56	10	0	10	5	0
3,250	20	12	6	56	17	6	10	6	3
3,300	20	15	0	57	5	0	10	7	6
3,400	21	0	0	58	0	0	10	10	0
3,500	21	5	0	58	15	0	10	12	6
3,600	21	10	0	59	10	0	10	15	0
3,700	21	15	0	60	5	0	10	17	6
3,750	21	17	6	60	12	6	10	18	9
3,800	22	0	0	61	0	0	11	0	0
3,900	22	5	0	61	15	0	11	2	6
4,000	22	10	0	62	10	0	11	5	0
4,100	22	15	0	63	5	0	11	7	6
4,200	23	0	0	64	0	0	11	10	0
4,300	23	5	0	64	15	0	11	12	6
4,400	23	10	0	65	10	0	11	15	0
4,500	23	15	0	66	5	0	11	17	6
4,600	24	0	0	67	0	0	12	0	0
4,700	24	5	0	67	15	0	12	2	6
4,800	24	10	0	68	10	0	12	5	0
4,900	24	15	0	69	5	0	12	7	6

TABLE II.—VENDOR'S SOLICITOR (*continued*).

Purchase-money or reserve price.	For conducting a sale of property by public auction, and preparing conditions of sale, when property sold and where no com- mission is payable to an auctioneer.	Total charge for sale and for deducing title and preparing and completing convey- ance (<i>totals of pre- ceding column and column 1, Table 1, ante, p. 134</i>).	Conducting a sale by public auction (includ- ing conditions of sale) when property not sold, then on the re- serve price where no commission is payable to an auctioneer.
	Column No. 1.	Column No. 2.	Column No. 3.
	£ s. d.	£ s. d.	£ s. d.
£5,000	25 0 0	70 0 0	12 10 0
6,000	27 10 0	77 10 0	13 15 0
7,000	30 0 0	85 0 0	15 0 0
8,000	32 10 0	92 10 0	16 5 0
9,000	35 0 0	100 0 0	17 10 0
10,000	37 10 0	107 10 0	18 15 0
11,000	38 15 0	111 5 0	19 7 6
12,000	40 0 0	115 0 0	20 0 0
13,000	41 5 0	118 15 0	20 12 6
14,000	42 10 0	122 10 0	21 5 0
15,000	43 15 0	126 5 0	21 17 6
20,000	50 0 0	145 0 0	25 0 0
25,000	56 5 0	163 15 0	28 2 6
30,000	62 10 0	182 10 0	31 5 0
35,000	68 15 0	201 5 0	34 7 6
40,000	75 0 0	220 0 0	37 10 0
45,000	81 5 0	238 15 0	40 12 6
50,000	87 10 0	257 10 0	43 15 0
60,000	100 0 0	295 0 0	50 0 0
70,000	112 10 0	332 10 0	56 5 0
80,000	125 0 0	370 0 0	62 10 0
90,000	137 10 0	407 10 0	68 15 0
100,000 } And Upwards }	150 0 0	445 0 0	75 0 0

For procuring execution and acknowledgment of deed by a married woman, £2 10s. extra.

The remuneration in this Table is calculated in accordance with the scale given in Schedule No. 1, viz. :—

Column No. 1 ...	20s. per £100 for 1st £1,000.	2nd and 3rd £1,000.
	10s. " "	4th and each subsequent £1,000 up to £10,000.
	5s. " "	each subsequent £1,000 up to £100,000.
	2s. 6d. " "	
Column No. 2 from the above scale and this scale	30s. per £100 for 1st £1,000.	2nd and 3rd £1,000.
	20s. " "	4th and each subsequent £1,000 up to £10,000.
	10s. " "	each subsequent £1,000 up to £100,000.
	5s. " "	
	10s. per £100 for 1st £1,000.	2nd and 3rd £1,000.
Column No. 3...	5s. " "	4th and each subsequent £1,000 up to £10,000.
	2s. 6d. " "	each subsequent £1,000 up to £100,000.
	1s. 3d. " "	

TABLE III.
SCALE OF CHARGES

On Purchase of Freehold, Copyhold or Leasehold Property.

PURCHASER'S SOLICITOR.

Purchase-money.	Investigating title and preparing and completing conveyance (including perusal and completion of contract, if any).	In addition for negotiating a purchase by private contract where no commission is payable to an auctioneer, estate or other agent.	Stamp Duty.	Solicitor's costs of registration with a possessory title. (Vide p. 121.)	Land Registry Fees on registration with possessory title. (Vide p. 125.)
	Column No. 1.	Column No. 2.			
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Under £100	3 0 0	—	Accordg. to scale	0 10 6	0 6 0
£100	5 0 0	— *	0 10 0	"	0 9 0
150	5 0 0	— *	0 15 0	"	0 12 0
200	5 0 0	— *	1 0 0	1 1 0	0 15 0
250	5 0 0	1 5 0*	1 5 0	"	0 18 0
300	5 0 0	2 10 0*	1 10 0	1 11 6	1 1 0
350	5 5 0	3 10 0	1 15 0	"	1 4 0
400	6 0 0	4 0 0	2 0 0	2 2" 0 (a)	1 7 0
450	6 15 0	4 10 0	2 5 0	"	1 10 0
500	7 10 0	5 0 0	2 10 0	"	1 13 0
550	8 5 0	5 10 0	2 15 0	"	1 16 0
600	9 0 0	6 0 0	3 0 0	"	1 19 0
650	9 15 0	6 10 0	3 5 0	"	2 2 0
700	10 10 0	7 0 0	3 10 0	"	2 5 0
750	11 5 0	7 10 0	3 15 0	"	2 8 0
800	12 0 0	8 0 0	4 0 0	"	2 11 0
850	12 15 0	8 10 0	4 5 0	"	2 14 0
900	13 10 0	9 0 0	4 10 0	"	2 17 0
950	14 5 0	9 10 0	4 15 0	"	3 0 0
1,000	15 0 0	10 0 0	5 0 0	"	3 2 0
1,050	15 10 0	10 10 0	5 5 0	"	3 4 0
1,100	16 0 0	11 0 0	5 10 0	"	3 6 0
1,150	16 10 0	11 10 0	5 15 0	"	3 8 0
1,200	17 0 0	12 0 0	6 0 0	"	3 10 0
1,250	17 10 0	12 10 0	6 5 0	"	3 12 0
1,300	18 0 0	13 0 0	6 10 0	"	3 14 0
1,350	18 10 0	13 10 0	6 15 0	"	3 16 0
1,400	19 0 0	14 0 0	7 0 0	"	3 18 0
1,450	19 10 0	14 10 0	7 5 0	"	4 0 0
1,500	20 0 0	15 0 0	7 10 0	"	4 2 0
1,550	20 10 0	15 10 0	7 15 0	"	

* These charges are inserted to meet the minimum remuneration of 25s. (See Schedule 1, Part I., Rule 8, pp. 58 and 97.)

(a) The maximum fee under sec. (e), Rule 271, p. 119.

TABLE III.—PURCHASER'S SOLICITOR (*continued*).

Purchase-money.	Investigating title and preparing and completing conveyance (including perusal and completion of contract, if any).	In addition for negotiating a purchase by private contract where no commission is payable to an auctioneer, estate or other agent.	Stamp Duty.	Solicitor's costs of registration with a possessory title. (<i>Vide</i> p. 121.)	Land Registry Fees on registration with possessory title. (<i>Vide</i> p. 125.)
	Column No. 1.	Column No. 2.			
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
£1,600	21 0 0	16 0 0	8 0 0	2 2 0 ^(a)	4 4 0
1,650	21 10 0	16 10 0	8 5 0	"	4 6 0
1,700	22 0 0	17 0 0	8 10 0	"	4 8 0
1,750	22 10 0	17 10 0	8 15 0	"	4 10 0
1,800	23 0 0	18 0 0	9 0 0	"	4 12 0
1,850	23 10 0	18 10 0	9 5 0	"	4 14 0
1,900	24 0 0	19 0 0	9 10 0	"	4 16 0
1,950	24 10 0	19 10 0	9 15 0	"	4 18 0
2,000	25 0 0	20 0 0	10 0 0	"	5 0 0
2,100	26 0 0	21 0 0	10 10 0	"	5 4 0
2,200	27 0 0	22 0 0	11 0 0	"	5 8 0
2,250	27 10 0	22 10 0	11 5 0	"	5 10 0
2,300	28 0 0	23 0 0	11 10 0	"	5 12 0
2,400	29 0 0	24 0 0	12 0 0	"	5 16 0
2,500	30 0 0	25 0 0	12 10 0	"	6 0 0
2,600	31 0 0	26 0 0	13 0 0	"	6 4 0
2,700	32 0 0	27 0 0	13 10 0	"	6 8 0
2,750	32 10 0	27 10 0	13 15 0	"	6 10 0
2,800	33 0 0	28 0 0	14 0 0	"	6 12 0
2,900	34 0 0	29 0 0	14 10 0	"	6 16 0
3,000	35 0 0	30 0 0	15 0 0	"	7 0 0
3,100	35 10 0	30 10 0	15 10 0	"	7 2 0
3,200	36 0 0	31 0 0	16 0 0	"	7 4 0
3,250	36 5 0	31 5 0	16 5 0	"	7 5 0
3,300	36 10 0	31 10 0	16 10 0	"	7 6 0
3,400	37 0 0	32 0 0	17 0 0	"	7 8 0
3,500	37 10 0	32 10 0	17 10 0	"	7 10 0
3,600	38 0 0	33 0 0	18 0 0	"	7 12 0
3,700	38 10 0	33 10 0	18 10 0	"	7 14 0
3,750	38 15 0	33 15 0	18 15 0	"	7 15 0
3,800	39 0 0	34 0 0	19 0 0	"	7 16 0
3,900	39 10 0	34 10 0	19 10 0	"	7 18 0
4,000	40 0 0	35 0 0	20 0 0	"	8 0 0
4,100	40 10 0	35 10 0	20 10 0	"	8 2 0
4,200	41 0 0	36 0 0	21 0 0	"	8 4 0
4,300	41 10 0	36 10 0	21 10 0	"	8 6 0
4,400	42 0 0	37 0 0	22 0 0	"	8 8 0

^(a) The maximum fee up to £5,000 under sec. (c), Rule 271, p. 119.

3/44
14-6-8
58-6-8

TABLE III.—PURCHASER'S SOLICITOR (*continued*).

Purchase-money.	Investigating title and preparing and completing conveyance (including perusal and completion of contract, if any).	In addition for negotiating a purchase by private contract where no commission is payable to an auctioneer, estate or other agent.	Stamp Duty.	Solicitor's costs of registration of possessory title. (<i>Vide</i> p. 121.)	Land registry fees on registration with possessory title. (<i>Vide</i> p. 125.)
	Column No. 1. £ s. d.	Column No. 2. £ s. d.	£ s. d.	£ s. d.	£ s. d.
£4,500	42 10 0	37 10 0	22 10 0	(a) 2 2 0	8 10 0
4,600	43 0 0	38 0 0	23 0 0	"	8 12 0
4,700	43 10 0	38 10 0	23 10 0	"	8 14 0
4,800	44 0 0	39 0 0	24 0 0	"	8 16 0
4,900	44 10 0	39 10 0	24 10 0	"	8 18 0
5,000	45 0 0	40 0 0	25 0 0	"	9 0 0
6,000	50 0 0	45 0 0	30 0 0	(a) 5 5 0	10 0 0
7,000	55 0 0	50 0 0	35 0 0	"	11 0 0
8,000	60 0 0	55 0 0	40 0 0	"	12 0 0
9,000	65 0 0	60 0 0	45 0 0	"	13 0 0
10,000	70 0 0	65 0 0	50 0 0	"	14 0 0
11,000	72 10 0	67 10 0	55 0 0	"	14 10 0
12,000	75 0 0	70 0 0	60 0 0	"	15 0 0
13,000	77 10 0	72 10 0	65 0 0	"	15 10 0
14,000	80 0 0	75 0 0	70 0 0	"	16 0 0
15,000	82 10 0	77 10 0	75 0 0	"	16 10 0
20,000	95 0 0	90 0 0	100 0 0	"	19 0 0
25,000	107 10 0	102 10 0	125 0 0	"	21 10 0
30,000	120 0 0	115 0 0	150 0 0	"	24 0 0
35,000	132 10 0	127 10 0	175 0 0	"	(b) 25 0 0
40,000	145 0 0	140 0 0	200 0 0	"	"
45,000	157 10 0	152 10 0	225 0 0	"	"
50,000	170 0 0	165 0 0	250 0 0	"	"
60,000	195 0 0	190 0 0	300 0 0	"	"
70,000	220 0 0	215 0 0	350 0 0	"	"
80,000	245 0 0	240 0 0	400 0 0	"	"
90,000	270 0 0	265 0 0	450 0 0	"	"
100,000	295 0 0	290 0 0	500 0 0	"	"
and upwards.			and upwards.		

The remuneration in this Table is calculated in accordance with the scale in Schedule 1, viz. :—

- Column No. 1. { 30s. per £100 for 1st £1,000.
20s. " 2nd and 3rd £1,000.
10s. " 4th and each subsequent £1,000 up to £10,000.
5s. " each subsequent £1,000 to £100,000.
- Column No. 2. { 20s. per £100 up to £3,000.
10s. " for 4th and each subsequent £1,000 up to £10,000.
5s. " each subsequent £1,000 up to £100,000.

(a) Maximum fee up to and including £5,000. *Vide* sec. (e), Rule 271, p. 119.

(b) Maximum fee payable for registration of a possessory title. *Vide* orders as to Fees at p. 114.

TABLE IV.
SCALE OF CHARGES

On Mortgage of Freehold, Copyhold or Leasehold Property.

This will not be applicable to Registered Land. (*Vide* Scale, p. 121.)

MORTGAGOR'S SOLICITOR.

Amount of Loan.						Deducing title, perusing mortgage and com- pleting.		
						£	s.	d.
Under £100	...	...	...	...	...	3	0	0
100	...	...	...	...	...	5	0	0
150	...	...	...	...	...	5	0	0
200	...	...	...	...	...	5	0	0
250	...	...	...	...	...	5	0	0
300	...	...	...	...	...	5	0	0
350	...	...	...	...	...	5	5	0
400	...	...	...	...	...	6	0	0
450	...	...	...	...	...	6	15	0
500	...	...	...	...	...	7	10	0
550	...	...	...	...	...	8	5	0
600	...	...	...	...	...	9	0	0
650	...	...	...	...	...	9	15	0
700	...	...	...	...	...	10	10	0
750	...	...	...	...	...	11	5	0
800	...	...	...	...	...	12	0	0
850	...	...	...	...	...	12	15	0
900	...	...	...	...	...	13	10	0
950	...	...	...	...	...	14	5	0
1,000	...	...	...	...	...	15	0	0
1,050	...	...	...	...	...	15	10	0
1,100	...	...	...	...	...	16	0	0
1,150	...	...	...	...	...	16	10	0
1,200	...	...	...	...	...	17	0	0
1,250	...	...	...	...	...	17	10	0
1,300	...	...	...	...	...	18	0	0
1,350	...	...	...	...	...	18	10	0
1,400	...	...	...	...	...	19	0	0
1,450	...	...	...	...	...	19	10	0
1,500	...	...	...	...	...	20	0	0
1,550	...	...	...	...	...	20	10	0
1,600	...	...	...	...	...	21	0	0
1,650	...	...	...	...	...	21	10	0
1,700	...	...	...	...	...	22	0	0
1,750	...	...	...	...	...	22	10	0

TABLE IV.—MORTGAGOR'S SOLICITOR (*continued*).

Amount of Loan.						Deducing title, perusing mortgage, and completing.		
						£	s.	d.
£1,800	...	...	...	...	...	23	0	0
1,850	...	...	...	...	...	23	10	0
1,900	...	...	...	...	...	24	0	0
1,950	...	...	...	...	...	24	10	0
2,000	...	...	...	...	...	25	0	0
2,100	...	...	...	...	...	26	0	0
2,200	...	...	...	...	...	27	0	0
2,250	...	...	...	...	...	27	10	0
2,300	...	...	...	...	...	28	0	0
2,400	...	...	...	...	...	29	0	0
2,500	...	...	...	...	...	30	0	0
2,600	...	...	...	...	...	31	0	0
2,700	...	...	...	...	...	32	0	0
2,750	...	...	...	...	...	32	10	0
2,800	...	...	...	...	...	33	0	0
2,900	...	...	...	...	...	34	0	0
3,000	...	...	...	...	...	35	0	0
3,100	...	...	...	...	...	35	10	0
3,200	...	...	...	...	...	36	0	0
3,250	...	...	...	...	...	36	5	0
3,300	...	...	...	...	...	36	10	0
3,400	...	...	...	...	...	37	0	0
3,500	...	...	...	...	...	37	10	0
3,600	...	...	...	...	...	38	0	0
3,700	...	...	...	...	...	38	10	0
3,750	...	...	...	...	...	38	15	0
3,800	...	...	...	...	...	39	0	0
3,900	...	...	...	...	...	39	10	0
4,000	...	...	...	...	...	40	0	0
4,100	...	...	...	...	...	40	10	0
4,200	...	...	...	...	...	41	0	0
4,300	...	...	...	...	...	41	10	0
4,400	...	...	...	...	...	42	0	0
4,500	...	...	...	...	...	42	10	0
4,600	...	...	...	...	...	43	0	0
4,700	...	...	...	...	...	43	10	0
4,800	...	...	...	...	...	44	0	0
4,900	...	...	...	...	...	44	10	0
5,000	...	...	...	...	...	45	0	0
6,000	...	...	...	...	...	50	0	0

TABLE IV.—MORTGAGOR'S SOLICITOR (*continued*).

Amount of Loan.						Deducing title, perusing mortgage, and completing.		
						£	s.	d.
£7,000	...	...	...	...	...	55	0	0
8,000	...	...	...	...	...	60	0	0
9,000	...	...	...	...	...	65	0	0
10,000	...	...	...	...	...	70	0	0
11,000	...	...	...	...	...	72	10	0
12,000	...	...	...	...	...	75	0	0
13,000	...	...	...	...	...	77	10	0
14,000	...	...	...	...	...	80	0	0
15,000	...	...	...	...	...	82	10	0
20,000	...	...	...	...	...	95	0	0
25,000	...	...	...	...	...	107	10	0
30,000	...	...	...	...	...	120	0	0
35,000	...	...	...	...	...	132	10	0
40,000	...	...	...	...	...	145	0	0
45,000	...	...	...	...	...	157	10	0
50,000	...	...	...	...	...	170	0	0
60,000	...	...	...	...	...	195	0	0
70,000	...	...	...	...	...	220	0	0
80,000	...	...	...	...	...	245	0	0
90,000	...	...	...	...	...	270	0	0
100,000 and upwards	...	...	...	...	...	295	0	0

The remuneration in this scale is calculated in accordance with the rates given in Schedule 1, viz.:—

30s.	per £100 for 1st £1,000.
20s.	2nd and 3rd £1,000.
10s.	4th and subsequent £1,000 up to £10,000.
5s.	each subsequent £1,000 up to £100,000.

TABLE V. SCALE OF CHARGES

On Mortgage of Freehold, Copyhold or Leasehold Property.

This Scale will not be applicable to Registered Land. (*Vide* Scale, p.121)

MORTGAGEE'S SOLICITOR.

Amount of Loan.	Investigating title and preparing and completing mortgage.	In addition for negotiating loan where he arranges and obtains the loan from a person for whom he acts.						Stamp Duty.
	Column No. 1.			Column No. 2.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	According to scale.	
Under £100		3 0 0						
100		5 0 0				0 2 0		
150		5 0 0				0 3 9		
200	3 0 0			2 0 0		0 5 0		
250	3 15 0			1 5 0*		0 6 3		
300	4 10 0			3 0 0*		0 7 6		
350	5 5 0			3 10 0		0 10 0		
400	6 0 0			4 0 0		0 10 0		
450	6 15 0			4 10 0		0 12 6		
500	7 10 0			5 0 0		0 12 6		
550	8 5 0			5 10 0		0 15 0		
600	9 0 0			6 0 0		0 15 0		
650	9 15 0			6 10 0		0 17 6		
700	10 10 0			7 0 0		0 17 6		
750	11 5 0			7 10 0		1 0 0		
800	12 0 0			8 0 0		1 0 0		
850	12 15 0			8 10 0		1 2 6		
900	13 10 0			9 0 0		1 2 6		
950	14 5 0			9 10 0		1 5 0		
1,000	15 0 0			10 0 0		1 5 0		
1,050	15 10 0			10 10 0		1 7 6		
1,100	16 0 0			11 0 0		1 7 6		
1,150	16 10 0			11 10 0		1 10 0		
1,200	17 0 0			12 0 0		1 10 0		
1,250	17 10 0			12 10 0		1 12 6		
1,300	18 0 0			13 0 0		1 12 6		
1,350	18 10 0			13 10 0		1 15 0		
1,400	19 0 0			14 0 0		1 15 0		
1,450	19 10 0			14 10 0		1 17 6		

* These charges are inserted to meet the minimum remuneration of £5. (*See* Schedule I., Part I., Rule 8, pp. 56 and 97.) The minimum fee covers both percentage scales where the total of these is less than £5. Where the total of the two percentages exceeds £5 the percentages only can be charged; but where the solicitor only gets the deducing or investigating or negotiating fee he is entitled to the full minimum. (*Vide* pp. 54 and 57.)

TABLE V.—MORTGAGEE'S SOLICITOR (*continued*).

Amount of Loan.	Investigating title and preparing and completing mortgage.			In addition for negotiating loan where he arranges and obtains the loan from a person for whom he acts.			Stamp Duty.		
	Column No. 1.			Column No. 2.					
	£	s.	d.	£	s.	d.	£	s.	d.
£1,500	20	0	0	15	0	0	1	17	6
1,550	20	10	0	15	10	0	2	0	0
1,600	21	0	0	16	0	0	2	0	0
1,650	21	10	0	16	10	0	2	2	6
1,700	22	0	0	17	0	0	2	2	6
1,750	22	10	0	17	10	0	2	5	0
1,800	23	0	0	18	0	0	2	5	0
1,850	23	10	0	18	10	0	2	7	6
1,900	24	0	0	19	0	0	2	7	6
1,950	24	10	0	19	10	0	2	10	0
2,000	25	0	0	20	0	0	2	10	0
2,100	26	0	0	21	0	0	2	12	6
2,200	27	0	0	22	0	0	2	15	0
2,250	27	10	0	22	10	0	2	17	6
2,300	28	0	0	23	0	0	2	17	6
2,400	29	0	0	24	0	0	3	0	0
2,500	30	0	0	25	0	0	3	2	6
2,600	31	0	0	26	0	0	3	5	0
2,700	32	0	0	27	0	0	3	7	6
2,750	32	10	0	27	10	0	3	10	0
2,800	33	0	0	28	0	0	3	10	0
2,900	34	0	0	29	0	0	3	12	6
3,000	35	0	0	30	0	0	3	15	0
3,100	35	10	0	30	5	0	3	17	6
3,200	36	0	0	30	10	0	4	0	0
3,250	36	5	0	30	12	6	4	2	6
3,300	36	10	0	30	15	0	4	2	6
3,400	37	0	0	31	0	0	4	5	0
3,500	37	10	0	31	5	0	4	7	6
3,600	38	0	0	31	10	0	4	10	0
3,700	38	10	0	31	15	0	4	12	6
3,750	38	15	0	31	17	6	4	15	0
3,800	39	0	0	32	0	0	4	15	0
3,900	39	10	0	32	5	0	4	17	6
4,000	40	0	0	32	10	0	5	0	0
4,100	40	10	0	32	15	0	5	2	6
4,200	41	0	0	33	0	0	5	5	0
4,300	41	10	0	33	5	0	5	7	6

TABLE V.—MORTGAGEE'S SOLICITOR (*continued*).

Amount of Loan.	Investigating title and preparing and completing mortgage.	In addition for negotiating loan where he arranges and obtains the loan from a person for whom he acts.	Stamp Duty.
	Column No. 1.	Column No. 2.	
	£ s. d.	£ s. d.	£ s. d.
£4,400	42 0 0	33 10 0	5 10 0
4,500	42 10 0	33 15 0	5 12 6
4,600	43 0 0	34 0 0	5 15 0
4,700	43 10 0	34 5 0	5 17 6
4,800	44 0 0	34 10 0	6 0 0
4,900	44 10 0	34 15 0	6 2 6
5,000	45 0 0	35 0 0	6 5 0
6,000	50 0 0	37 10 0	7 10 0
7,000	55 0 0	40 0 0	8 15 0
8,000	60 0 0	42 10 0	10 0 0
9,000	65 0 0	45 0 0	11 5 0
10,000	70 0 0	47 10 0	12 10 0
11,000	72 10 0	48 15 0	13 15 0
12,000	75 0 0	50 0 0	15 0 0
13,000	77 10 0	51 5 0	16 5 0
14,000	80 0 0	52 10 0	17 10 0
15,000	82 10 0	53 15 0	18 15 0
20,000	95 0 0	60 0 0	25 0 0
25,000	107 10 0	66 5 0	31 5 0
30,000	120 0 0	72 10 0	37 10 0
35,000	132 10 0	78 15 0	43 10 0
40,000	145 0 0	85 0 0	50 0 0
45,000	157 10 0	91 5 0	56 5 0
50,000	170 0 0	97 10 0	62 10 0
60,000	195 0 0	110 0 0	75 0 0
70,000	220 0 0	122 10 0	87 10 0
80,000	245 0 0	135 0 0	100 0 0
90,000	270 0 0	147 10 0	112 10 0
100,000 & upwards. }	295 0 0	160 0 0 }	125 0 0
			and upwards.

The remuneration in this Table is calculated in accordance with the rates given in Schedule 1, viz.:—

Column No. 1...	...	30s. per £100 for 1st £1,000. 20s. " 2nd and 3rd £1,000. 10s. " 4th and subsequent £1,000 up to £10,000. 5s. " each subsequent £1,000 up to £100,000.
Column No. 2...	...	20s. per £100 up to £3,000. 5s. " for 4th and each subsequent £1,000 up to £10,000 2s. 6d. " for each subsequent £1,000 up to £100,000.

TABLE VI.
SCALE OF CHARGES

Where Conveyance and Mortgage of Freehold, Copyhold or Leasehold
Property are prepared by the same Solicitor.

Amount of Loan.	To full conveyancing charges upon purchase- money and commission for negotiating purchase, if payable, to be taken from Table III., add the following, being one-half mortgagee's solicitor's charges for investigating title and preparing mortgage up to £5,000, and one- fourth over £5,000.	In addition, if the solicitor negotiates the loan.	Solicitor's charge for registering possessory title.	Land Registry fees on registering possessory title.	Solicitor's charges for registering charge on possessory title.	Land Registry fee for registering charge on possessory title.
Under	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Under £100	1 10 0		b 10 6	6 0	a 15 9	6 0
100	2 10 0	1 0 0	"	" 0	1 11 6	" 0
150	2 10 0	1 10 0	"	" 0	"	" 0
200	2 10 0	2 0 0	1 1 0	12 0	"	12 0
250	2 10 0	2 10 0	"	15 0	2 " 7 3	15 0
300	2 10 0	3 0 0	1 11 6	18 0	"	18 0
350	2 12 0	3 10 0	"	1 1 0	3 3 0	1 1 0
400	3 0 0	4 0 0	*2 2 0	1 4 0	3 3 0	1 4 0
450	3 7 6	4 10 0	"	1 7 0	3 18 9	1 7 0
500	3 15 0	5 0 0	"	1 10 0	3 18 9	1 10 0
550	4 2 6	5 10 0	"	1 13 0	4 14 6	1 13 0
600	4 10 0	6 0 0	"	1 16 0	4 14 6	1 16 0
650	4 17 6	6 10 0	"	1 19 0	5 10 3	1 19 0
700	5 5 0	7 0 0	"	2 2 0	5 10 3	2 2 0
750	5 12 6	7 10 0	"	2 5 0	6 6 0	2 5 0
800	6 0 0	8 0 0	"	2 8 0	6 6 0	2 8 0
850	6 7 6	8 10 0	"	2 11 0	7 1 9	2 11 0
900	6 15 0	9 0 0	"	2 14 0	7 1 9	2 14 0
950	7 2 6	9 10 0	"	2 17 0	7 17 6	2 17 0
1,000	7 10 0	10 0 0	"	3 0 0	7 17 6	3 0 0
1,050	7 15 0	10 10 0	"	3 2 0	9 9 0	3 2 0
1,100	8 0 0	11 0 0	"	3 4 0	"	3 4 0
1,150	8 5 0	11 10 0	"	3 6 0	"	3 6 0
1,200	8 10 0	12 0 0	"	3 8 0	"	3 8 0
1,250	8 15 0	12 10 0	"	3 10 0	"	3 10 0
1,300	9 0 0	13 0 0	"	3 12 0	"	3 12 0
1,350	9 5 0	13 10 0	"	3 14 0	"	3 14 0
1,400	9 10 0	14 0 0	"	3 16 0	"	3 16 0
1,450	9 15 0	14 10 0	"	3 18 0	"	3 18 0
1,500	10 0 0	15 0 0	"	4 0 0	"	4 0 0
1,550	10 5 0	15 10 0	"	4 2 0	"	4 2 0

* Maximum fee up to £5,000 as provided by section (e), Rule 271, p. 119.

(a) These are worked out on principle of section (b), Rule 271, p. 119.

(b) The minimum fee of one guinea under Rule 271, paragraph (cc), only applies to the special cases therein named.

TABLE VI.—(continued).

Amount of Loan.	To full conveyancing charges upon purchase-money and commission for negotiating purchase, if payable, to be taken from Table III., add the following, being one-half mortgagee's solicitor's charges for investigating title and preparing mortgage up to £5,000, and one-fourth over £5,000.	In addition, if the solicitor negotiates the loan.	Solicitor's charge for registering possessory title.	Land Registry fees on registering possessory title.	Solicitor's charges for registering charge on possessory title.	Land Registry fee for registering charge on possessory title.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
£1,600	10 10 0	16 0 0	*2 2 0	4 4 0	(a)9 9 0	4 4 0
1,650	10 15 0	16 10 0	"	4 6 0	"	4 6 0
1,700	11 0 0	17 0 0	"	4 8 0	"	4 8 0
1,750	11 5 0	17 10 0	"	4 10 0	"	4 10 0
1,800	11 10 0	18 0 0	"	4 12 0	"	4 12 0
1,850	11 15 0	18 10 0	"	4 14 0	"	4 14 0
1,900	12 0 0	19 0 0	"	4 16 0	"	4 16 0
1,950	12 5 0	19 10 0	"	4 18 0	"	4 18 0
2,000	12 10 0	20 0 0	"	5 0 0	"	5 0 0
2,100	13 0 0	21 0 0	"	5 4 0	"	5 4 0
2,200	13 10 0	22 0 0	"	5 8 0	"	5 8 0
2,250	13 15 0	22 10 0	"	5 10 0	"	5 10 0
2,300	14 0 0	23 0 0	"	5 12 0	"	5 12 0
2,400	14 10 0	24 0 0	"	5 16 0	"	5 16 0
2,500	15 0 0	25 0 0	"	6 0 0	"	6 0 0
2,600	15 10 0	26 0 0	"	6 4 0	"	6 4 0
2,700	16 0 0	27 0 0	"	6 8 0	"	6 8 0
2,750	16 5 0	27 10 0	"	6 10 0	"	6 10 0
2,800	16 10 0	28 0 0	"	6 12 0	"	6 12 0
2,900	17 0 0	29 0 0	"	6 16 0	"	6 16 0
3,000	17 10 0	30 0 0	"	7 0 0	11 0 6	7 0 0
3,100	17 15 0	30 5 0	"	7 2 0	"	7 2 0
3,200	18 0 0	30 10 0	"	7 4 0	"	7 4 0
3,250	18 2 6	30 12 6	"	7 5 0	"	7 5 0
3,300	18 5 0	30 15 0	"	7 6 0	"	7 6 0
3,400	18 10 0	31 0 0	"	7 8 0	"	7 8 0
3,500	18 15 0	31 5 0	"	7 10 0	"	7 10 0
3,600	19 0 0	31 10 0	"	7 12 0	"	7 12 0
3,700	19 5 0	31 15 0	"	7 14 0	"	7 14 0
3,750	19 7 6	31 17 6	"	7 15 0	"	7 15 0
3,800	19 10 0	32 0 0	"	7 16 0	"	7 16 0
3,900	19 15 0	32 5 0	"	7 18 0	"	7 18 0
4,000	20 0 0	32 10 0	"	8 0 0	"	8 0 0
4,100	20 5 0	32 15 0	"	8 2 0	"	8 2 0
4,200	20 10 0	33 0 0	"	8 4 0	"	8 4 0
4,300	20 15 0	33 5 0	"	8 6 0	"	8 6 0

* Maximum fee up to £5,000 as provided by section (e), Rule 271, p. 119.

(a) These are worked out on the principle of section (b), Rule 271, p. 119.

TABLE VI.—(continued).

Amount of Loan.	To full conveyancing charges upon purchase-money and commission for negotiating purchase, if payable, to be taken from Table III., add the following, being one-half mortgagee's solicitor's charges for investigating title and preparing mortgage up to £5,000, and one-fourth over £5,000.			In addition, if the solicitor negotiates the loan.			Solicitor's charge for registering possessory title.			Land Registry fees on registering possessory title.			Solicitor's charges for registering charge on possessory title.			Land Registry fee for registering charge on possessory title.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
£4,400	21	0	0	33	10	0	*2	2	0	8	8	0	11	0	6	8	8	0
4,500	21	5	0	33	15	0	"			8	10	0	"			8	10	0
4,600	21	10	0	34	0	0	"			8	12	0	"			8	12	0
4,700	21	15	0	34	5	0	"			8	14	0	"			8	14	0
4,800	22	0	0	34	10	0	"			8	16	0	"			8	16	0
4,900	22	5	0	34	15	0	"			8	18	0	"			8	18	0
5,000	22	10	0	35	0	0	"			9	0	0	"			9	0	0
6,000	23	15	0	37	10	0	*5	5	0	10	0	0	12	6	9	10	0	0
7,000	25	0	0	40	0	0	"			11	0	0	12	6	9	11	0	0
8,000	26	5	0	42	10	0	"			12	0	0	13	13	0	12	0	0
9,000	27	10	0	45	0	0	"			13	0	0	13	13	0	13	0	0
10,000	28	15	0	47	10	0	"			14	0	0	14	19	3	14	0	0
11,000	29	7	6	48	15	0	"			14	10	0	14	19	3	14	10	0
12,000	30	0	0	50	0	0	"			15	0	0	16	5	6	15	0	0
13,000	30	12	6	51	5	0	"			15	10	0	16	5	6	15	10	0
14,000	31	5	0	52	10	0	"			16	0	0	17	11	9	16	0	0
15,000	31	17	6	53	15	0	"			16	10	0	17	11	9	16	10	0
20,000	35	0	0	60	0	0	"			19	0	0	20	10	6	19	0	0
25,000	38	2	6	66	5	0	"			21	10	0	23	3	10	21	10	0
30,000	41	5	0	72	10	0	"			24	0	0	24	9	3	24	0	0
35,000	44	7	6	78	15	0	"			*25	0	0	25	15	6	*25	0	0
40,000	47	10	0	85	0	0	"			"			27	1	9	"		
45,000	50	12	6	91	5	0	"			"			28	8	0	"		
50,000	53	15	0	97	10	0	"			"			28	8	0	"		
60,000	60	0	0	110	0	0	"			"			29	14	3	"		
70,000	66	5	0	122	10	0	"			"			31	0	6	"		
80,000	72	10	0	135	0	0	"			"			32	6	9	"		
90,000	78	15	0	147	10	0	"			"			33	12	0	"		
100,000 } and above }	85	0	0	160	0	0	"			"			*33	18	3	"		
The figures in this col. are to be added to the charges the solicitor is entitled to under Table III.																		

* Maximum fees as provided by section (e), Rule 271, p. 119, and Orders as to fees payable in the Registry, vide p. 125.

TABLE VII.

SCALE OF CHARGES

Where the same Solicitor is concerned for both Mortgagee and Mortgagor.

This scale supposes the property mortgaged to be unregistered.

If the property be registered *vide* columns 6 and 7 of Table VI., unless Rule 271 (f) applies (p. 119).

Amount of Loan.	Solicitor entitled to the following amount, being the mortgagee's solicitor's full charges and one-half the mortgagor's solicitor's charges up to £5,000, and one-fourth the charges above £5,000.			In addition, if the solicitor negotiates the loan.		
	£	s.	d.	£	s.	d.
Under £100	4	10	0			
100	7	10	0	1	0	0
150	7	10	0	1	10	0
200	7	10	0	2	0	0
250	7	10	0	2	10	0
300	7	10	0	3	0	0
350	7	17	6	3	10	0
400	9	0	0	4	0	0
450	10	2	6	4	10	0
500	11	5	0	5	0	0
550	12	7	6	5	10	0
600	13	10	0	6	0	0
650	14	12	6	6	10	0
700	15	15	0	7	0	0
750	16	17	6	7	10	0
800	18	0	0	8	0	0
850	19	2	6	8	10	0
900	20	5	0	9	0	0
950	21	7	6	9	10	0
1,000	22	10	0	10	0	0
1,050	23	5	0	10	10	0
1,100	24	0	0	11	0	0
1,150	24	15	0	11	10	0
1,200	25	10	0	12	0	0
1,250	26	5	0	12	10	0
1,300	27	0	0	13	0	0
1,350	27	15	0	13	10	0
1,400	28	10	0	14	0	0
1,450	29	5	0	14	10	0
1,500	30	0	0	15	0	0
1,550	30	15	0	15	10	0
1,600	31	10	0	16	0	0
1,650	32	5	0	16	10	0

TABLE VII. (*continued*).

Amount of Loan.	Solicitor entitled to the following amount, being the mortgagee's solicitor's full charges and one-half the mortgagor's solicitor's charges up to £5,000, and one-fourth the charges above £5,000.			In addition, if the solicitor negotiates the loan.		
	£	s.	d.	£	s.	d.
£1,700	33	0	0	17	0	0
1,750	33	15	0	17	10	0
1,800	34	10	0	18	0	0
1,850	35	5	0	18	10	0
1,900	36	0	0	19	0	0
1,950	36	15	0	19	10	0
2,000	37	10	0	20	0	0
2,100	39	0	0	21	0	0
2,200	40	10	0	22	0	0
2,250	41	5	0	22	10	0
2,300	42	0	0	23	0	0
2,400	43	10	0	24	0	0
2,500	45	0	0	25	0	0
2,600	46	10	0	26	0	0
2,700	48	0	0	27	0	0
2,750	48	15	0	27	10	0
2,800	49	10	0	28	0	0
2,900	51	0	0	29	0	0
3,000	52	10	0	30	0	0
3,100	53	5	0	30	5	0
3,200	54	0	0	30	10	0
3,250	54	7	6	30	12	6
3,300	54	15	0	30	15	0
3,400	55	10	0	31	0	0
3,500	56	5	0	31	5	0
3,600	57	0	0	31	10	0
3,700	57	15	0	31	15	0
3,750	58	2	6	31	17	6
3,800	58	10	0	32	0	0
3,900	59	5	0	32	5	0
4,000	60	0	0	32	10	0
4,100	60	15	0	32	15	0
4,200	61	10	0	33	0	0
4,300	62	5	0	33	5	0
4,400	63	0	0	33	10	0
4,500	63	15	0	33	15	0
4,600	64	10	0	34	0	0

TABLE VII. (*continued*).

Amount of Loan.	Solicitor entitled to the following amount, being the mortgagee's solicitor's full charges; and one-half the mortgagor's solicitor's charges up to £5,000, and one-fourth the charges above £5,000.	In addition, if the solicitor negotiates the loan.
	£ s. d.	£ s. d.
£4,700	65 5 0	34 5 0
4,800	66 0 0	34 10 0
4,900	66 15 0	34 15 0
5,000	67 10 0	35 0 0
6,000	73 15 0	37 10 0
7,000	80 0 0	40 0 0
8,000	86 5 0	42 10 0
9,000	92 10 0	45 0 0
10,000	98 15 0	47 10 0
11,000	101 17 6	48 15 0
12,000	105 0 0	50 0 0
13,000	108 2 6	51 5 0
14,000	111 5 0	52 10 0
15,000	114 7 6	53 15 0
20,000	130 0 0	60 0 0
25,000	145 12 6	66 5 0
30,000	161 5 0	72 10 0
35,000	176 17 6	78 15 0
40,000	192 10 0	85 0 0
45,000	208 2 6	91 5 0
50,000	223 15 0	97 10 0
60,000	255 0 0	110 0 0
70,000	286 5 0	122 10 0
80,000	317 10 0	135 0 0
90,000	348 15 0	147 10 0
100,000 } and above. }	380 0 0	160 0 0

The remuneration in this Table is calculated in accordance with the scale in Schedule No. 1, being the full amount of the mortgagee's solicitor's charges, viz. :—

£1 10s. 0d. per £100 for 1st £1,000.

£1 0s. 0d. " 2nd and 3rd £1,000.

10s. 0d. " 4th and each subsequent £1,000 up to £10,000.

5s. 0d. " each subsequent £1,000 up to £100,000.

And the following proportion of mortgagor's solicitor's charges, viz. :—

15s. 0d. for £100 for 1st £1,000.

10s. 0d. " 2nd and 3rd £1,000.

5s. 0d. " 4th and 5th £1,000.

2s. 6d. " each subsequent £1,000 up to £10,000.

1s. 3d. " " " " £100,000.

NOTE.—The charge for negotiation is not included, but is to be added if solicitor arranges loan.

157-
5

1-15-0

TABLE VIII.
SCALE OF CHARGES

For Leases or Agreements for Leases at Rack Rent (other than a Mining Lease, or a Lease for Building Purposes, or Agreement for the same).

Vide Table XI for registration of Leases; and Leases of Registered Land.

If notice of lease only be registered the fees payable will be one-fourth of those given in column 5 of Table X.

LESSOR'S AND LESSEE'S SOLICITOR.

Amount of Rent	Lessor's solicitor preparing, settling and completing lease and counterpart. Where lease is partly in consideration of a premium add a vendor's solicitor's charges on a sale at a sum equal to the premium. (Table I.)		Lessee's solicitor for perusing draft and completing, one-half the amount payable to the lessor's solicitor. Where lease is partly in consideration of a premium add a purchaser's solicitor's charges on a purchase at a sum equal to the premium. (Table III.)		A solicitor acting for both lessor and lessee, entitled to the full lessor's solicitor's charges and one-half of that of the lessee's solicitor.		Stamp Duty. The Stamp Duty in this column is calculated on a term not exceeding 35 years. The stamp on a counterpart lease on a rent of £50 and upwards is 5s.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Any rental up to								
£66 13 4	5	0 0	2	10 0	6	5 0	According to scale p. 210.	
£70	5	5 0	2	12 6	6	11 3	}	0 7 6
75	5	12 6	2	16 3	7	0 8		
80	6	0 0	3	0 0	7	10 0	}	0 10 0
85	6	7 6	3	3 9	7	19 5		
90	6	15 0	3	7 6	8	8 9		
95	7	2 6	3	11 3	8	18 2		
100	}	7 10 0	3 15 0	9 7 6		}	According to Scale, p. 210.	
And less than 200								
200	}	10 0 0	5 0 0	12 10 0				
And less than 300								
300	}	12 10 0	6 5 0	15 12 6				
And less than 400								

NOTE.—A lease for a short term but not at a rack rent does not appear to be provided for, and should be paid for under the old system as altered by Schedule II,

TABLE VIII.—LESSOR'S AND LESSEE'S SOLICITOR (*continued*).

Amount of Rent.	Lessor's solicitor preparing, settling and completing lease and counterpart. Where lease is partly in consideration of a premium add a vendor's solicitor's charges on a sale at a sum equal to the premium. (Table I.)	Lessee's solicitor for perusing draft and completing, one-half the amount payable to the lessor's solicitor. Where lease is partly in consideration of a premium add a purchaser's solicitor's charges on a purchase at a sum equal to the premium. (Table III.)	A solicitor acting for both lessor and lessee, entitled to the full lessor's solicitor's charges and one-half of that of the lessee's solicitor.	Stamp Duty. The Stamp Duty in this column is calculated on a term not exceeding 35 years. The stamp on a counterpart lease on a rent of £50 and upwards is 5s.
	£ s. d.	£ s. d.	£ s. d.	
£ 400	}	£ s. d. 7 10 0	£ s. d. 18 15 6	According to Scale, p. 210.
And less than 500				
500	}	8 15 0	21 17 6	
And less than 600				
600	}	9 5 0	23 2 6	
And less than 700				
700	}	9 15 0	24 7 6	
And less than 800				
800	}	10 5 0	25 12 6	
And less than 900				
900	}	10 15 0	26 17 6	
And less than 1,000				
1,000	}	11 5 0	28 2 6	
And less than 1,100				
1,100	}	11 15 0	29 7 6	
And less than 1,200				

TABLE VIII.—LESSOR'S AND LESSEE'S SOLICITOR (*continued*).

Amount of Rent.	Lessor's solicitor preparing, settling and completing lease and counterpart. Where lease is partly in consideration of a premium add a vendor's solicitor's charges on a sale at a sum equal to the premium. (Table I.)	Lessee's solicitor for perusing draft and completing, one-half the amount payable to the lessor's solicitor. Where lease is partly in consideration of a premium add a purchaser's solicitor's charges on a purchase at a sum equal to the premium. (Table III.)	A solicitor acting for both lessor and lessee, entitled to the full lessor's solicitor's charges and one-half of that of the lessee's solicitor.	Stamp Duty. The Stamp Duty in this column is calculated on a term not exceeding 35 years. The stamp on a counterpart lease on a rent of £50 and upwards is 5s.
	£ s. d.	£ s. d.	£ s. d.	
£1,200				According to Scale, p. 210.
And less than 1,300	24 10 0	12 5 0	30 12 6	
1,300				
And less than 1,400	25 10 0	12 15 0	31 17 6	
1,400				
And less than 1,500	26 10 0	13 5 0	33 2 6	
1,500				
And less than 1,600	27 10 0	13 15 0	34 7 6	
1,600				
And less than 1,700	28 10 0	14 5 0	35 12 6	
1,700				
And less than 1,800	29 10 0	14 15 0	36 17 6	
1,800				
And less than 1,900	30 10 0	15 5 0	38 2 6	
1,900				
And less than 2,000	31 10 0	15 15 0	39 7 6	

TABLE VIII.—LESSOR'S AND LESSEE'S SOLICITOR (*continued*).

Amount of Rent.	Lessor's solicitor preparing, settling and completing lease and counterpart. Where lease is partly in consideration of a premium add a vendor's solicitor's charges on a sale at a sum equal to the premium. (Table I.)	Lessee's solicitor for perusing draft and completing, one-half the amount payable to the lessor's solicitor. Where lease is partly in consideration of a premium add a purchaser's solicitor's charges on a purchase at a sum equal to the premium. (Table III.)	A solicitor acting for both lessor and lessee, entitled to the full lessor's solicitor's charges, and one-half of that of the lessee's solicitor.	Stamp Duty. The Stamp Duty in this column is calculated on a term not exceeding 35 years. The stamp on a counterpart lease on a rent of £50 and upwards is 5s.
	£ s. d.	£ s. d.	£ s. d.	
£2,000	} 32 10 0	16 5 0	40 12 6	} According to Scale, p. 210.
And less than 2,100				
2,100	} 33 10 0	16 15 0	41 17 6	
And less than 2,200				
2,200	} 34 10 0	17 5 0	43 2 6	
And less than 2,300				
2,300	} 35 10 0	17 15 0	44 7 6	
And less than 2,400				
2,400	} 36 10 0	18 5 0	45 12 6	
And less than 2,500				
2,500	} 37 10 0	18 15 0	46 17 6	
And less than 2,600				
2,600	} 38 10 0	19 5 0	48 2 6	
And less than 2,700				
2,700	} 39 10 0	19 15 0	49 7 6	
And less than 2,800				

TABLE VIII.—LESSOR'S AND LESSEE'S SOLICITOR (*continued*).

Amount of Rent.	Lessor's solicitor preparing, settling and completing lease and counterpart. Where lease is partly in consideration of a premium add a vendor's solicitor's charges on a sale at a sum equal to the premium. (Table I.)	Lessee's solicitor for perusing draft and completing, one-half the amount payable to the lessor's solicitor. Where lease is partly in consideration of a premium add a purchaser's solicitor's charges on a purchase at a sum equal to the premium. (Table III.)	A solicitor acting for both lessor and lessee, entitled to the full lessor's solicitor's charges and one-half of that of the lessee's solicitor.	Stamp Duty. The Stamp Duty in this column is calculated on a term not exceeding 35 years. The stamp on a counterpart lease on a rent of £50 and upwards is 5s.
	£ s. d.	£ s. d.	£ s. d.	
£2,800 And less than 2,900	40 10 0	20 5 0	50 12 6	According to Scale, p. 210.
2,900 And less than 3,000	41 10 0	20 15 0	51 17 6	
3,000	42 10 0	21 5 0	53 2 6	

The charges are taken from Schedule No. 1, Part II., and calculated from the following scale:—

Where the rent does not exceed £100. { £7 10s. per cent. on the rental but not less, in any case, than £5.

Where the rent exceeds £100 and does not exceed £500. { £7 10s. in respect of the first £100 of rent, and £2 10s. in respect of each subsequent £100 of rent.

Where the rent exceeds £500. { £7 10s. in respect of the first £100 of rent, £2 10s. in respect of each £100 of rent up to £500, and £1 in respect of every subsequent £100.

It has been decided in the reported case of *In re McGarel*, 1897, 1 Ch. 400 (p. 70) that the omission of the words "per cent." after the £2 10s. and £1 respectively in the above clauses was intentional, and that leases reserving a rent exceeding £100, but not reaching a multiple of £100, are to be charged for without regard to the excess over the even £100. Formerly there was a division of opinion on the one hand as to whether fractions of £100 counted at all, and on the other hand whether such fraction should not, for the purpose of the scale, be increased to an even £100. The above decision holds the former opinion to have been correct.

TABLE IX.

SCALE OF CHARGES

As to Conveyances in Fee reserving Rent, or Building Leases reserving Rent, or other long Leases not at Rack Rent (except Mining Leases, or Agreements for the same respectively).

Vide Table XI, p. 166, for registration of such Conveyances and Leases, and similar dealings with registered Land.

VENDOR'S, LESSOR'S, PURCHASER'S OR LESSEE'S SOLICITOR.

Amount of Rent.	Vendor's or lessor's solicitor for preparing, settling and completing conveyance and duplicate or lease and counterpart.			Purchaser's or lessee's solicitor for perusing draft and completing.			A solicitor acting for both vendor and purchaser, or lessor and lessee.			Stamp Duty.			
	Where conveyance or lease is partly in consideration of a premium add a vendor's solicitor's charges on a sale at a sum equal to the premium (Table I.).			One-half of the amount payable to the vendor's or lessor's solicitor.			The vendor's or lessor's solicitor's charges, and one-half of that of the purchaser's or lessee's solicitor.			Where a lease is granted partly in consideration of a premium, add stamp duty as on a purchase at a sum equal to the premium (see Table III.)			
	Where conveyance or lease is partly in consideration of a premium add a purchaser's solicitor's charges on a purchase at a sum equal to the premium (Table III.).									The stamp duty in this column is calculated on a term exceeding 35 years, but not exceeding 100 years. The stamp on a counterpart lease on a rent of £15 and upwards is 5s.			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
£5 or Under	5	0	0	2	10	0	6	5	0	0	3	0	
10	6	0	0	3	0	0	7	10	0	0	6	0	
15	7	0	0	3	10	0	8	15	0	0	9	0	
20	8	0	0	4	0	0	10	0	0	0	12	0	
25	9	0	0	4	10	0	11	5	0	0	15	0	
30	10	0	0	5	0	0	12	10	0	}	1	10	0
35	11	0	0	5	10	0	13	15	0				
40	12	0	0	6	0	0	15	0	0				
45	13	0	0	6	10	0	16	5	0				
50	14	0	0	7	0	0	17	10	0	}	2	5	0
55	14	10	0	7	5	0	18	2	6				
60	15	0	0	7	10	0	18	15	0				
65	15	10	0	7	15	0	19	7	6				
70	16	0	0	8	0	0	20	0	0	}	3	0	0
75	16	10	0	8	5	0	20	12	6				
80	17	0	0	8	10	0	21	5	0				
85	17	10	0	8	15	0	21	17	6				
90	18	0	0	9	0	0	22	10	0	}	4	10	0
95	18	10	0	9	5	0	23	2	6				
100	19	0	0	9	10	0	23	15	0				
105	19	10	0	9	15	0	24	7	6				
110	20	0	0	10	0	0	25	0	0	}			
115	20	10	0	10	5	0	25	12	6				

NOTE.—Leases for short terms not at a rack rent appear to be chargeable under the old system as altered by Schedule 2.

TABLE IX.

VENDOR'S, LESSOR'S, PURCHASER'S OR LESSEE'S SOLICITOR (*continued*).

Amount of Rent.	Vendor's or lessor's solicitor for preparing, settling and completing conveyance and duplicate or lease and counterpart.			Purchaser's or lessee's solicitor for preparing draft and completing.			A solicitor acting for both vendor and purchaser or lessor and lessee.			Stamp Duty.		
	Where conveyance or lease is partly in consideration of a premium add a vendor's solicitor's charges on a sale at a sum equal to the premium. (Table I.)			One-half of the amount payable to the vendor's or lessor's solicitor.			The vendor's or lessor's solicitor's charges, and one-half of that of the purchaser's or lessee's solicitor.			Where a lease is granted partly in consideration of a premium, add stamp duty as on a purchase at a sum equal to the premium. (See Table III.) The stamp duty in this column is calculated on a term exceeding 35 years, but not exceeding 100 years. The stamp on a counterpart lease on a rent of £15 and upwards is 5s.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
£120	21	0	0	10	10	0	26	5	0	4	10	0
125	21	10	0	10	15	0	26	17	6			
130	22	0	0	11	0	0	27	10	0			
135	22	10	0	11	5	0	28	2	6			
140	23	0	0	11	10	0	28	15	0			
145	23	10	0	11	15	0	29	7	6	6	0	0
150	24	0	0	12	0	0	30	0	0			
155	24	5	0	12	2	6	30	6	3			
160	24	10	0	12	5	0	30	12	6			
165	24	15	0	12	7	6	30	18	9			
170	25	0	0	12	10	0	31	5	0	7	10	0
175	25	5	0	12	12	6	31	11	3			
180	25	10	0	12	15	0	31	17	6			
185	25	15	0	12	17	6	32	3	9			
190	26	0	0	13	0	0	32	10	0			
195	26	5	0	13	2	6	32	16	3	9	0	0
200	26	10	0	13	5	0	33	2	6			
210	27	0	0	13	10	0	33	15	0			
220	27	10	0	13	15	0	34	7	6			
225	27	15	0	13	17	6	34	13	9			
230	28	0	0	14	0	0	35	0	0	9	0	0
240	28	10	0	14	5	0	35	12	6			
250	29	0	0	14	10	0	36	5	0			
260	29	10	0	14	15	0	36	17	6			
270	30	0	0	15	0	0	37	10	0			
275	30	5	0	15	2	6	37	16	3	9	0	0
280	30	10	0	15	5	0	38	2	6			
290	31	0	0	15	10	0	38	15	0			
300	31	10	0	15	15	0	39	7	6			

TABLE IX.

VENDOR'S, LESSOR'S, PURCHASER'S OR LESSEE'S SOLICITOR (*continued*).

Amount of Rent.	Vendor's or lessor's solicitor for preparing, settling and completing conveyance and duplicate or lease and counterpart.			Purchaser's or lessee's solicitor for perusing draft and completing.			A solicitor acting for both vendor and purchaser, or lessor and lessee.			Stamp Duty.		
	Where conveyance or lease is partly in consideration of a premium add a vendor's solicitor's charges on a sale at a sum equal to the premium. (Table I.)			One-half of the amount payable to the vendor's or lessor's solicitor.			The vendor's or lessor's solicitor's charges, and one-half of that of the purchaser's or lessee's solicitor.			Where a lease is granted partly in consideration of a premium, add stamp duty as on a purchase at a sum equal to the premium. (see Table III.)		
	Where conveyance or lease is partly in consideration of a premium add a purchaser's solicitor's charges on a purchase at a sum equal to the premium. (Table III.)									The stamp duty in this column is calculated on a term exceeding 35 years, but not exceeding 100 years.		
										The stamp on a counterpart lease on a rent of £15 and upwards is 5s.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
£310	32	0	0	16	0	0	40	0	0	10	10	0
320	32	10	0	16	5	0	40	12	6			
330	33	0	0	16	10	0	41	5	0			
340	33	10	0	16	15	0	41	17	6			
350	34	0	0	17	0	0	42	10	0			
360	34	10	0	17	5	0	43	2	6	12	0	0
370	35	0	0	17	10	0	43	15	0			
380	35	10	0	17	15	0	44	7	6			
390	36	0	0	18	0	0	45	0	0			
400	36	10	0	18	5	0	45	12	6			
410	37	0	0	18	10	0	46	5	0	13	10	0
420	37	10	0	18	15	0	46	17	6			
430	38	0	0	19	0	0	47	10	0			
440	38	10	0	19	5	0	48	2	6			
450	39	0	0	19	10	0	48	15	0			
460	39	10	0	19	15	0	49	7	6	15	0	0
470	40	0	0	20	0	0	50	0	0			
480	40	10	0	20	5	0	50	12	6			
490	41	0	0	20	10	0	51	5	0			
500	41	10	0	20	15	0	51	17	6			
525	42	15	0	21	7	6	53	8	9	16	10	0
550	44	0	0	22	0	0	55	0	0			
575	45	5	0	22	12	6	56	11	3			
600	46	10	0	23	5	0	58	2	6	18	10	0
625	47	15	0	23	17	6	59	13	9			
650	49	0	0	24	10	0	61	5	0			
675	50	5	0	25	2	6	62	16	3	21	0	0
700	51	10	0	26	15	0	64	7	6			
750	54	0	0	27	0	0	67	10	0			

TABLE IX.

VENDOR'S, LESSOR'S, PURCHASER'S OR LESSEE'S SOLICITOR (*continued*).

Amount of Rent.	Vendor's or lessor's solicitor for preparing, settling and completing conveyance and duplicate or lease and counterpart. Where conveyance or lease is partly in consideration of a premium add a vendor's solicitor's charges on a sale at a sum equal to the premium. (Table I.)	Purchaser's or lessee's solicitor for perusing draft and completing. One-half of the amount payable to the vendor's or lessor's solicitor. Where conveyance or lease is partly in consideration of a premium add a purchaser's solicitor's charges on a purchase at a sum equal to the premium. (Table III.)	A solicitor acting for both vendor and purchaser, or lessor and lessee. The vendor's or lessor's solicitor's charges, and one-half of that of the purchaser's or lessee's solicitor.	Stamp Duty. Where a lease is granted partly in consideration of a premium, add stamp duty as on a purchase at a sum equal to the premium (<i>see</i> Table III.). The stamp duty in this column is calculated on a term exceeding 35 years, but not exceeding 100 years. The stamp on a counterpart lease on a rent of £15 and upwards is 5s.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
£800	56 10 0	28 5 0	70 12 6	24 0 0
850	59 0 0	29 10 0	73 15 0	25 10 0
900	61 10 0	30 15 0	76 17 6	27 0 0
950	64 0 0	32 0 0	80 0 0	28 10 0
1,000	66 10 0	33 5 0	83 2 6	30 0 0
1,100	71 10 0	35 15 0	89 7 6	33 0 0
1,200	76 10 0	38 5 0	95 12 6	36 0 0
1,300	81 10 0	40 15 0	101 17 6	39 0 0
1,400	86 10 0	43 5 0	108 2 6	42 0 0
1,500	91 10 0	45 15 0	114 7 6	45 0 0
1,600	96 10 0	48 5 0	120 12 6	48 0 0
1,700	101 10 0	50 15 0	126 17 6	51 0 0
1,800	106 10 0	53 5 0	133 2 6	54 0 0
1,900	111 10 0	55 15 0	139 7 6	57 0 0
2,000	116 10 0	58 5 0	145 12 6	60 0 0

The charges are taken from Schedule No. 1, Part II., and calculated from the following scale:—

Where rent does not exceed £5£5.

Exceeding £5 and not exceeding ... £50 { Same remuneration as on a rent of £5, and also 20 per cent. on the excess beyond £5.

Exceeding £50 and not exceeding... £150 { Same as on a rent of £50, and 10 per cent. on the excess beyond £50.

Exceeding£150 { Same as on a rent of £150, and 5 per cent. on the excess beyond £150.

TABLE X.

SCALE OF CHARGES

Relating to First Registration of Absolute or Qualified and Possessory Title, Transfers of Registered Land, Registration of Charges and Transfers of Charges and Partitions.

Where Possessory Title registered on a Purchase, *vide* Tables III. and VI.

Value of Land.	Solicitor's Charges on registering Absolute or Qualified Title.	Land Registry Fees on registering Absolute or Qualified Title.	Solicitor's Charges on registering Possessory Title Transfers, Charges, Exchanges and Partitions of Registered Land.	Land Registry Fees on registering Possessory Title, Transfers, Charges, Exchanges and Partitions of Land, and registration of Proprietorship of Encumbrance.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
£25	3 0 0*	3 0 0 ^(a)	0 10 6	0 1 6
50	3 0 0	3 0 0	0 10 6	0 3 0
100	3 0 0	3 0 0	0 10 6	0 6 0
150	5 0 0*	3 0 0	1 1 0	0 9 0
200	5 0 0	3 0 0	1 1 0	0 12 0
250	5 0 0	3 0 0	1 11 6	0 15 0
300	5 0 0	3 0 0	1 11 6	0 18 0
350	5 5 0	3 3 0	2 2 0	1 1 0
400	6 0 0	3 12 0	2 2 0	1 4 0
450	6 15 0	4 1 0	2 12 6	1 7 0
500	7 10 0	4 10 0	2 12 6	1 10 0
550	8 5 0	4 19 0	3 3 0	1 13 0
600	9 0 0	5 8 0	3 3 0	1 16 0
650	9 15 0	5 17 0	3 13 6	1 19 0
700	10 10 0	6 6 0	3 13 6	2 2 0
750	11 5 0	6 15 0	4 4 0	2 5 0
800	12 0 0	7 4 0	4 4 0	2 8 0
850	12 15 0	7 13 0	4 14 6	2 11 0
900	13 10 0	8 2 0	4 14 6	2 14 0
950	14 5 0	8 11 0	5 5 0	2 17 0

* Minimum fee according to Part I., Second Schedule to Land Transfer Rules, 1898.

(a) Minimum fee provided by Order as to Fees "D," *vide* p. 128.

TABLE X.—*continued.*

Value of Land.	Solicitor's Charges on registering Absolute or Qualified Title.			Land Registry Fees on registering Absolute or Qualified Title.			Solicitor's Charges on registering Possessory Title Transfers, Charges, Exchanges and Partitions of Registered Land.			Land Registry Fees on registering Possessory Title, Transfers, Charges, Exchanges and Partitions of Land, and registration of Proprietorship of Encumbrance.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1,000	15	0	0	9	0	0	5	5	0	3	0	0
1,025	15	5	0	9	3	0	6	6	0	3	1	0
1,050	15	10	0	9	6	0	6	6	0	3	2	0
1,100	16	0	0	9	12	0	6	6	0	3	4	0
1,200	17	0	0	10	4	0	6	6	0	3	8	0
1,300	18	0	0	10	16	0	6	6	0	3	12	0
1,400	19	0	0	12	8	0	6	6	0	3	16	0
1,500	20	0	0	13	0	0	6	6	0	4	0	0
2,000	25	0	0	16	0	0	6	6	0	5	0	0
2,500	30	0	0	19	0	0	6	6	0	6	0	0
3,000	35	0	0	21	0	0	6	6	0	7	0	0
3,050	35	5	0	21	3	0	7	7	0	7	1	0
3,500	37	10	0	22	10	0	7	7	0	7	10	0
4,000	40	0	0	24	0	0	7	7	0	8	0	0
4,500	42	10	0	25	10	0	7	7	0	8	10	0
5,000	45	0	0	27	0	0	7	7	0	9	0	0
5,050	45	5	0	27	3	0	8	8	0	9	1	0
6,000	50	0	0	30	0	0	8	8	0	10	0	0
7,000	55	0	0	33	0	0	8	8	0	11	0	0
7,050	55	5	0	33	3	0	9	9	0	11	1	0
8,000	60	0	0	36	0	0	9	9	0	12	0	0
9,000	65	0	0	39	0	0	9	9	0	13	0	0
9,050	65	5	0	39	3	0	10	10	0	13	1	0
10,000	70	0	0	42	0	0	10	10	0	14	0	0
20,000	95	0	0	57	0	0	15	15	0	19	0	0
30,000	120	0	0	72	0	0	18	18	0	24	0	0
40,000	145	0	0	75	0	0	21	0	0	25	0	0
50,000	170	0	0	Maximum fee, vide order as to fees, p. 126.			22	1	0	Maximum fee, vide Order, p. 126.		
100,000	295	0	0				26	5	0			
							Maximum fee, vide Sched. II., Part II., p. 121.					

TABLE XI.

SCALE OF CHARGES

Relating to first Registration of Leaseholds on original grant of Lease or entry of first proprietorship of Freeholds on occasion of grant wholly or partly in consideration of a Rent.

The Solicitor is entitled to charge separately for preparing the Lease according to Table IX.

Where Possessory Title registered on a purchase, *vide* Tables III. and VI. If notice of lease only be registered one-fourth of the fees set out in the 5th column of Table X. will be payable instead of those given in column 3 below.

Average Annual Rent.	Solicitor's charges on registration of lease or conveyance reserving rent.			Land Registry fees on registration of lease or conveyance wholly or partly in consideration of a rent.		
				If any premium be paid, add charge from column 5 of Table X., but so as total fee does not exceed £10.		
	£	s.	d.	£	s.	d.
£5	3	0	0*	0	2	0
10		"		0	2	0
15		"		0	4	0
20		"		0	4	0
25		"		0	6	0
30		"		0	6	0
40		"		0	8	0
50		"		0	10	0
60		"		0	12	0
70		"		0	14	0
80		"		0	16	0
90		"		0	18	0
100		"		1	0	0
150	5	0	0*	1	10	0
200		"		2	0	0
250	5	0	0	2	10	0
300		"		3	0	0
350	5	5	0	3	10	0
400	6	0	0	4	0	0
450	6	15	0	4	10	0
500	7	10	0	5	0	0
550	8	5	0	5	10	0
600	9	0	0	6	0	0
650	9	5	0	6	10	0
700	10	10	0	7	0	0
750	11	5	0	7	10	0
800	12	0	0	8	0	0
850	12	15	0	8	10	0
900	13	10	0	9	0	0
950	14	5	0	9	10	0
1,000	15	0	0	(a) 10	0	0

* Minimum fees according to Part I., Schedule 2, p. 120.

(a) Maximum fee, *vide* "C," p. 122.

STATEMENTS OF CHARGES.

PRECEDENT No. 1.

VENDOR'S SOLICITOR.

(See Table 1, p. 134, for Scale of Charges.)

Mr.

To

As to sale of your Freehold Property at *M.*, to Mr. *A. B.*, for
£4,000.

		£	s.	d.
190 . January to March. } These payments are only imaginary, and intended to shew how disbursements reasonably and properly made are to be charged (<i>Order 4</i>).	(a) To professional charges for negotiating sale (as per authorized scale)	35	0	0
	Do. do., for preparing and completing contract, deducing title, and perusing and completing conveyance (as per scale) ...	40	0	0
	(b) To procuring execution and acknowledgment of conveyance by Mrs. <i>N.</i>	2	10	0
	DISBURSEMENTS.			
	Travelling and hotel expenses at York	£4	3	0
Fee to Counsel to settle contract ...		2	4	6
Do. to settle conveyance		2	4	6
Stamp on contract		0	0	6
Paid Messrs. Brown & Co. for pro- ducing deeds (payable by vendor under contract)		2	2	0
Searches and five certificates ...		0	18	11
Declaring and stamping two decla- rations		0	8	0
(b) Commissioner's fee		0	13	4
		<hr/> 12 14 9		
		<hr/> £90 4 9		

(a) This charge can only be made where the sale is negotiated by the solicitor, and no commission is payable to an auctioneer (Schedule 1, Part I., Rule 2, p. 54). If commission is payable to an auctioneer, the solicitor's charges will be according to the former system, as altered by Schedule 2 (p. 83). See note to clause 2, pp. 34 and 92, for any work done not covered by the scale for deducing title.

(b) This item will only be necessary where a married woman is a conveying party, and whose deed has to be acknowledged.

PRECEDENT No. 2.

PURCHASER'S SOLICITOR.

(See Table III., p. 140, for Scale of Charges.)

Mr.

To

As to your purchase of Freehold Property at O., from Mr. C. D.,
for £4,000.

		£	s.	d.
190 . January to March. }	(a) To professional charges for negotiating purchase (as per authorized scale)	40	0	0
	Do. do., for perusing and completing contract, investigating title, and preparing and completing conveyance (as per scale)	35	0	0

DISBURSEMENTS.

Travelling and hotel expenses at				
London	£4	18	6	
Fee to Counsel advising on title	5	10	0	
Do., settling conveyance ...	2	4	6	
Messrs. Jones & Co., for producing deeds	2	2	0	
Do., for statutory declaration ...	2	2	0	
Searches at Somerset House for probates, and at Central Office for judgments, incumbrances, &c.	0	18	6	
Stamps on contract and conveyance	20	0	6	
				37 16 0
				£112 16 0

(a) This charge can only be made where the purchase is negotiated by the solicitor, and no commission is payable to an auctioneer (Schedule 1, Part I., Rule 2, p. 54). If commission is payable to an auctioneer, the solicitor's charges will be according to the former system, as altered by Schedule 2 (p. 83).

(b) If property in a registered county, add to disbursements, fee for search in registry, stamp on memorial, and registration. If property within area of Land Transfer Act, 1897, add items to cover solicitor's costs of registering possessory title, and fee paid to the Land Registry. *Vide Scale supra* p. 149.

PRECEDENT No. 3.

VENDOR'S SOLICITOR, ON SALE OF PROPERTY BY AUCTION, DEDUCING
TITLE AND COMPLETING.

(See Table II., p. 137, for Scale of Charges.)

Mr.

To

As to sale by auction of your Freehold Property at
to Mr. E. F., for £4,000.

		£	s.	d.
190 .	} To professional charges for preparing condi-			
January to				
April.	tions of sale and conducting sale by public			
	auction (as per authorized scale) ^(a) ...	22	10	0
	Do. do., for deducing title and perusing and			
	completing conveyance (as per scale) ...	40	0	0

DISBURSEMENTS.

Messrs. G. for printing particulars				
of sale and posters ...	£4	10	0	
Paid for displaying posters ...	2	0	0	
Accounts for advertising sale in				
various papers ...	12	15	0	
Travelling and hotel expenses at				
York ...	4	3	0	
Hire of room ...	1	1	0	
Expenses at sale ...	1	0	0	
Mr. F. B., auctioneer ^(b) ...	2	2	0	
Stamps on contract ...	0	1	0	
Fee to Counsel settling conditions				
of sale ...	2	4	6	
Do., answers to requisitions ...	1	3	6	
				31 0 0
				<u>£93 10 0</u>

(a) This charge can only be made where the sale is conducted by the solicitor, and no commission is payable to an auctioneer (Schedule 1, Part I., Rule 11, p. 98). If commission is payable to an auctioneer, the solicitor's charges will be regulated according to the former system, as altered by Schedule 2.

(b) See note to Clause 4, p. 41.

PRECEDENT No. 4.

VENDOR'S SOLICITOR, ON ATTEMPTED SALE OF PROPERTY BY AUCTION.

(See Table II., p. 137, for Scale of Charges.)

As to the attempted sale of your Freehold Property at

190 . January and February. }	To professional charges for preparing conditions of sale and conducting the sale by public auction, when property bought in, the reserved price of £3,500 not having been reached (as per authorized scale) ^(a) ...			£10 12 6
-------------------------------------	--	--	--	----------

DISBURSEMENTS.

Messrs. G. for printing particulars of sale and posters	...	...	£4 10 0	
Paid for displaying posters	...		2 0 0	
Accounts for advertising sale in various papers	...	...	12 15 0	
Travelling and hotel expenses at York	...	...	4 3 0	
Hire of room	...	...	1 1 0	
Expenses at sale	...	...	1 0 0	
Mr. F. B., auctioneer, ^(b) for taking biddings	...	...	1 1 0	
Fees to Counsel settling conditions of sale	...	...	2 4 6	
			<hr/>	28 14 6
				<hr/>
				£39 7 0
				<hr/>

(a) This charge can only be made where the sale is conducted by the solicitor, and no commission is payable to an auctioneer. (Rule 11 to Part I. of Schedule 1, p. 98.) If commission is payable to an auctioneer, the solicitor's charges will be according to the former system, as altered by Schedule 2 to the Order (p. 83).

(b) See note to clause 4, p. 41, and cases there cited.

PRECEDENT No. 5.

MORTGAGOR'S SOLICITORS.

(See Table IV., p. 143, for Scale of Charges.)

Mr.

To

As to your mortgage of Freehold Property at P., to Mr. G. H., for
£3,000.

	£	s.	d.
190. } February } and March. }	To professional charges for deducing title, perusing mortgage and completing (as per authorized scale)		
	35	0	0
	(a) To procuring execution and acknowledgment of mortgage by Mrs.		
	2	10	0

DISBURSEMENTS.

Fee to Counsel settling answers to requisitions	£2	4	6
Do. settling mortgage	2	4	6
Paid Messrs. Jones' charges for pro- duction of deeds... ..	2	2	0
Declaring and stamping declara- tion	0	8	0
(a) Commissioners' fees	0	13	4
		7	12
		4	
		£45	2
		4	

(a) This item will only be necessary where a married woman is a conveying party, and whose deed has to be acknowledged.

PRECEDENT No. 6.

MORTGAGEE'S SOLICITOR.^(a)

(See Table V., p. 146, for Scale of Charges.)

Mr.

To

As to the Mortgage taken by you from Mr. I. K., on Leasehold Premises at P., to secure £3,000.

		£	s.	d.
190 . February and March.	To professional charges for negotiating loan (as per authorized scale)	30	0	0
	Do. do., for investigating title and preparing and completing mortgage (as per scale)	35	0	0

DISBURSEMENTS.

Travelling and hotel expenses at York	£4	3	0
Fee to counsel, advising on title	3	5	6
Do. settling mortgage	2	4	6
Messrs. Jones & Co., producing deeds	2	2	0
Do. for statutory declaration	2	2	0
Searches at Somerset House for probates, and at Central Office ^(b) for judgments, incumbrances, &c.	0	16	6
Stamp on mortgage	3	15	0
		18	8 6
		£83	8 6

(a) This statement, though made out against the mortgagee, is payable by the mortgagor. (See *re Roberts*, 43 Ch. Div. 53, p. 103.)

(b) If property in a registered county, add to disbursements fee for search in registry, and solicitor's fee for registering charge, and Land Registry fee.

PRECEDENT No. 7.

SOLICITOR FOR BOTH MORTGAGOR AND MORTGAGEE, (a)

(See Schedule 1, Part I., Rule 3, p. 96, and Table VII., p. 152, for
Scale of Charges.)

Mr.

To

As to your Mortgage of Freehold Premises at
to Mr. L. M., for £4,000.

		£	s.	d.
190 . February.	} To professional charges for negotiating loan (as per authorized scale)	35	0	0
	Do. do. for investigating title and preparing and completing mortgage (as per scale)	60	0	0
	Do. for preparing note of charge for Land Registry	7	7	0

DISBURSEMENTS.

Fee to counsel to settle mortgage	£2	4	6
Searches for judgments, incum- brances, &c.	0	11	6
Stamp on mortgage	5	0	0
Land Registry fees	8	0	0

(a) This statement is payable by the mortgagor.

PRECEDENT No. 8.

SOLICITOR ACTING FOR PURCHASER WHO MORTGAGES, AND FOR THE MORTGAGEE.

(See Note to Rule 6, Part I. of Schedule 1, p. 56)

Mr.

To

As to your Purchase of Freehold Property at
of Mr. M. N., for £4,000, and the advance made to you by Mr. N. O.
on mortgage thereof, to secure £2,750.

		£	s.	d.
190 February to May.	To professional charges for negotiating purchase (as per authorized scale)	35	0	0
	... Do. ... do., for perusing and completing contract, investigating title, and preparing and completing conveyance (as per scale)	40	0	0
	... Do. ... do. for registering possessory title	2	2	0
	... Do. ... do., for negotiating advance on mortgage	27	10	0
	... Do. ... do., for preparing and completing mortgage	16	5	0
	To fee for registering mortgage	2	2	0

DISBURSEMENTS.

Searches for judgments, incumbrances, &c.	£0	10	6
Stamp on conveyance	20	0	0
Ditto on mortgage	3	10	0
Land Registry fee on conveyance	8	0	0
Ditto on mortgage	3	5	0

PRECEDENT No. 9.

LESSOR'S SOLICITOR.^(a)*(See Table VIII., p. 155, for Scale of Charges.)*

Mr.

To

As to Lease of Premises at
granted by you to Mr. P. R., at £150 per annum.

		£	s.	d.
190 . } February. }	To professional charges for preparing, settling, and completing lease and counterpart (as per authorized scale)			
				(b) 7 10 0

DISBURSEMENTS.

Fee to superior lessor's solicitor for licence to underlease ^(c) ...	£2	2	0	
Stamps on lease and counterpart...	1	0	0	
(d) Paid surveyor's charges for drawing plan on lease and counterpart ...	1	5	0	
			4	7 0
			£13	2 0

(a) This statement, though made out against the lessor, is, in the absence of any stipulation to the contrary, payable by the lessee. (111.)

(b) This is according to the decision of the Court of Appeal *In re McGarel*, a lunatic. (*Vide* p. 70.)

(c) The charge for a licence to underlease where necessary is payable by the lessor.

(d) If the plans are simply copied by a law stationer the charge for same would be covered by the scale allowance (clause 5). (*In re Read*, 1894, 3 Ch. 238.)

PRECEDENT No. 10.

LESSEE'S SOLICITOR.

(See Table VIII., p. 155, for Scale of Charges.)

Mr.

To

As to Lease of Premises at *R.*, granted to you by Mr. *R. S.*, at
£150 per annum.

		£	s.	d.
190 . February	} To professional charges for perusing and settling lease, and completing (as per authorized scale)	(a) 3	15	0
	To fee for registering possessory title ...	5	0	0

DISBURSEMENTS.

(b) Land Registry fees	1	10	0
Registration fee to superior lessor's solicitor (<i>if necessary</i>)	1	1	0
		2	11 0
		£11	6 0

(a) *Vide* note on decision *In re McGarel*, a lunatic, pp. 43 and 70.

(b) These items will only be necessary where property is situate in a register county.

A lease not exceeding 21 years in possession granted at a rack rent need not be registered in the Middlesex or Yorkshire Registries.

PRECEDENT No. 11.

VENDOR'S OR LESSOR'S SOLICITOR'S CHARGES FOR CONVEYANCE OR
BUILDING LEASE, RESERVING RENTS.^(a)*(See Table IX., p. 160, for Scale of Charges.)*

Mr.

To

As to Building Lease for 99 years, granted by you to Mr. S. T.,
of land, at a premium of £1,000 and rent of £35 per annum.

190 .	}	To professional charges for preparing, settling and completing lease and counterpart (as per authorized scale) ^(b)	£	s.	d.
February.					
		... ..	26	0	0

DISBURSEMENTS.

Stamp on lease and counterpart in respect of rent	...	...	£1	10	0
Ditto in respect of premium	...	...	5	0	0
(c) Surveyor, &c.	...	...	1	5	0
				8	0	0
				£34	0	0

(a) This statement, although made out against the lessor, is payable by the lessee.

(b) This charge is made up of £15, the charge on the premium (*see* Schedule 1. Part II., Rule 5, p. 100), and £11 scale charge on a rent of £35.

(c) The charge for surveyor will only be allowed where it is shown a surveyor was necessary (*In re* Read, p. 51).

PURCHASER'S OR LESSEE'S SOLICITOR'S CHARGES FOR CONVEYANCE OR BUILDING LEASE, RESERVING RENTS.

(See Table IX., p. 160, for Scale of Charges.)

To

As to Building Lease for 99 years, granted to you by Mr. T. W., of land at R. at a premium of £1,000 and an annual rent of £35.

190 . . . } February. }	To professional charges for perusing and settling draft lease ^(a)	£	s.	d.
	.. .. .	20	10	0
	(b)To fee for registering possessory title	5	2	0

Paid Land Registry fee	3	8	0
				<hr/>		
				£29	0	0

(a) This charge is made up by £15, the charge on the premium (Rule 5 to Schedule 1, Part II.), and £4 10s. scale charge on a rent of £35. It is assumed that the provision in Schedule 1, Part II., Rule 2, p. 100, that the lessee's solicitor is entitled to half the lessor's solicitor's charges, applies only to the scale charge on the rent and not to the premium.

(b) These items will only be necessary where property situate in a register county.

PRECEDENT No. 13.

SOLICITOR ACTING FOR BOTH LESSOR AND LESSEE.^(a)

(See Rule 2, Part II., Schedule 1, p. 100, and Table VIII., p. 155,
for Scale of Charges.)

Mr.

To

As to Lease of Premises at ... granted to you by
Mr. W. V., at a rent of £200 per annum.

	£	s.	d.
190 . } To professional charges for preparing, settling, February. } and completing lease and counterpart (as } per authorized scale) 12 10 0			
To fee for registering possessory title	1	1	0

DISBURSEMENTS.

Stamps on deeds	£1	5	0
(b) Paid surveyor's fee for plans on deeds	1	5	0
Paid Land Registry fees	0	12	0
		3	2
		16	13

(a) This statement is payable by the lessee. ...

(b) This charge will only be allowed where it can be shown that a surveyor's assistance was necessary. *Vide In re Read*, p. 51.

PRECEDENT No. 14.

VENDOR'S COSTS.

This and the following Precedents are modelled according to the former system as altered by Schedule 2:—

Mr.

To

As to the Sale of your Property at
to Mr. for £4,000.

		£	s.	d.
190 . } January. }	Attending you as to desire to sell the above property by public auction, and you handed me the deeds, and taking the necessary instructions	0	10	0
	Perusing the deeds, when it appeared that the title was complicated and that special conditions of sale would be required ...	1	1	0
	Instructions for abstract of title	0	6	8
	Drawing same, at per brief sheet of eight folios	0	6	8
	Fair copy, at per brief sheet	0	3	4
	Drawing conditions of sale, at per folio ...	0	2	0
	Drawing and fair copy instructions to counsel to advise on title and settle conditions of sale, at per brief sheet	0	10	0
	Attending him therewith	0	6	8
	Paid fee to him and clerk			
	Making copy conditions of sale, at per folio ...	0	0	4
	Writing the auctioneers therewith and thereon ...	0	5	0
	On receipt of proof particulars and conditions, perusing and settling same	0	10	0
	Writing the auctioneers therewith and thereon ...	0	5	0
	Several attendances upon persons prior to sale, giving them particulars and explanations ...	1	1	0
	Attending sale, when property sold for £4,000 ...	1	1	0
	Attending to have contract stamped	0	6	8
	Paid	0	0	6
	Fair copy abstract of title for purchaser's solicitor, at per sheet of 8 folios	0	3	4

PRECEDENT No. 14— <i>continued.</i>		£	s.	d.
190 .	Writing them therewith and attending them...	0	6	8
	Writing them with appointment for them to examine deeds... ..	0	5	0
	Attending them on their examining abstract with deeds, at per hour	0	10	0
	Making copy plan for purchaser's solicitors ...			
	Writing them therewith	0	5	0
	On receipt of requisitions on title, perusing same, at per folio	0	1	0
	Attending you thereon	0	10	0
	Drawing replies, at per folio	0	2	0
	Copy requisitions and replies, at per folio ...	0	0	4
	Writing purchaser's solicitors therewith and thereon... ..	0	5	0
	On receipt of further requisitions on title, perusing same, at per folio	0	1	0
	Drawing replies to further requisitions, at per folio	0	2	0
	Copy further requisitions and replies, per folio	0	0	4
	Writing purchaser's solicitors therewith ...	0	5	0
	On receipt of draft conveyance, perusing same, per folio	0	1	0
	Copy to keep, per folio	0	0	4
	Drawing and fair copy alterations, at per folio	0	2	4
	Writing purchaser's solicitors, returning same approved	0	5	0
	Examining engrossment with draft, per skin of 15 folios	0	3	4
	Attending purchaser's solicitors, arranging appointment to complete	0	10	0
	Writing the vendor informing him thereof ...	0	5	0
	Drawing and fair copy schedule of deeds to be handed over, at per folio	0	2	4
	Attending completion, at per hour	0	10	0
	Writing auctioneer for amount of deposit ...	0	5	0
	Writing him acknowledging receipt			
	Letters, messengers, cabs, &c.	0	10	6
		<u>£</u>		

Note.—Undertakings given at completion can be charged for at the rate of 2s. per folio.

PRECEDENT No. 15.

PURCHASER'S COSTS.

Mr.

To

As to your Purchase of Property at
of Mr. for £

	£	s.	d.
190 . } Attending you on your informing us that you January. } had purchased the above property, and taking your instructions to act for you in the matter	0	10	0
Attending to have contract stamped and paid...	0	7	2
Perusing contract	0	13	4
Writing vendor's solicitors for abstract of title	0	5	0
Perusing abstract of title, at per 3 brief sheets	0	6	8
Writing for an appointment to examine same with deeds	0	5	0
Attending, examining abstract with deeds (at per hour), self and clerk	0	15	0
Drawing requisitions on title, per folio ...	0	2	0
Fair copy thereof, per folio	0	0	4
Writing vendor's solicitors therewith ...	0	5	0
On receipt of answers to requisitions, perusing same, per folio	0	1	0
Instructions for conveyance	0	6	8
Drawing same, at per folio	0	2	0
Copy for vendor's solicitors, at per folio ...	0	0	4
Writing them therewith and to approve same on vendor's behalf	0	5	0
Perusing vendor's solicitors' alterations, at per folio	0	1	0
Engrossing drafts at per folio	0	0	8

PRECEDENT No. 15— <i>continued.</i>				£	s.	d.
190 .	Attending stamping same	...	...	0	10	0
	Paid stamp and parchment—parchment 5s. per skin	...	...	
	Writing vendor's solicitors therewith for their examination	...	...	0	5	0
	Attending arranging as to completion and settling the amount to be paid	...	...	0	10	0
	Writing you with notice of appointment	...		0	5	0
	Attending searching for judgments, <i>lis pendens</i> , &c.	...	...	0	10	0
	Paid search	...	...	0	2	6
	Attending searching at Bankruptcy Court and ...paid	...	...	0	14	4
	Attending completion (at per hour)	...	...	0	10	0
	Preparing form for registration of property, attending identifying and obtaining land certificate of possessory title at 10s. 6d. per cent.	...	...	
	Letters, messengers, &c.	...	...	0	10	6
				£		

Note.—If the property be situate in Middlesex or Yorkshire, add charges for searching Registry and preparation, execution and stamping memorial. Also for necessary attendances at the Registry.

If the property be leasehold, and the lease contain covenants as to registration of assignments, &c., add necessary charges.

PRECEDENT No. 16.

LESSOR'S SOLICITOR.

Mr.

To

As to Lease of Premises at
to Mr. granted by you

	£	s.	d.
190 . } Attending you, taking instructions as to lease			
January. } to be granted to Mr. ...	0	10	0
Drawing same (at per folio) ...	0	2	0
Copy lease for lessee's solicitor (at per folio)	0	0	4
Writing him therewith and thereon ...	0	5	0
On receipt of draft lease returned approved, with some alterations, perusing and con- sidering same (at per folio) ...	0	1	0
Engrossing lease and counterpart (at per folio)	0	0	8
Paid for parchment (at per skin) ...	0	5	0
Paid putting plan on lease and counterpart ...	1	1	0
Attending stamping lease and counterpart ...	0	6	8
Paid stamps ...			
Attending obtaining execution of lease and attesting same ...	0	10	0
Writing lessee's solicitor, with counterpart for execution by lessee and making an appoint- ment to complete ...	0	5	0
Attending completion ...	0	10	0
Letters, messages, postages, &c. ...	0	10	6

 £

PRECEDENT No. 17.

LESSEE'S COSTS.

Mr.

To

As to Lease of Premises at granted to you
by Mr.

		£	s.	d.
190 . } January. }	Attending you on your handing me draft lease, and taking instructions to approve same on your behalf	0	10	0
	Making copy of draft lease to keep (at per folio)	0	0	4
	Perusing same (at per folio)	0	1	0
	Drawing alterations (at per folio)	0	2	0
	Fair copying same (at per folio)	0	0	4
	Writing lessor's solicitor, with draft lease re- turned approved	0	5	0
	On receipt of engrossment examining same with draft, per skin of 15 folios	0	3	4
	Attending obtaining execution of counterpart	0	10	0
	Attending lessor's solicitor, exchanging coun- terpart for lease, and completing	0	10	0
	Letters, postages, &c.	0	5	0
		<u>£</u>		

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

THE HISTORY OF THE UNITED STATES

EXTRACTS FROM STATUTES RELATING TO COSTS.

THE SOLICITORS' ACT, 1843, 6 & 7 VICT. c. 73.

*An Act for consolidating and amending several of the Laws
relating to Attorneys and Solicitors practising in England and
Wales.*

[August 22nd, 1843.]

37. And be it enacted, that from and after the passing of this Act no attorney or solicitor, nor any executor, administrator or assignee of any attorney or solicitor, shall commence or maintain any action or suit for the recovery of any fees, charges or disbursements for any business done by such attorney or solicitor, until the expiration of one month after such attorney or solicitor, or executor, administrator or assignee of such attorney or solicitor, shall have delivered unto the party to be charged therewith, or sent by the post to or left for him at his counting-house, office of business, dwelling-house, or last known place of abode, a bill of such fees, charges, and disbursements, and which bill shall either be subscribed with the proper hand of such attorney or solicitor (or, in the case of a partnership, by any of the partners, either with his own name or with the name or style of such partnership), or of the executor, administrator or assignee of such attorney or solicitor, or be enclosed in or accompanied by a letter subscribed in like manner referring to such bill; and upon the application of the party chargeable by such bill within such month it shall be lawful, in case the business contained in such bill or any part thereof shall have been transacted in the High Court of Chancery, or in any other Court of equity, or in any matter of bankruptcy or lunacy, or in case no part of such business shall have been transacted in any Court of law or equity, for the Lord High Chancellor or the Master of the Rolls, and in case any part of such business shall have been transacted in any other Court, for the Courts of Queen's Bench, Common Pleas, Exchequer, Court of Common Pleas at Lancaster, or Court of Pleas at Durham, or any judge of either of them, and they are hereby respectively required, to refer such bill, and the demand of such attorney or solicitor, executor, administrator or assignee, thereupon to be taxed and settled by the

Attorneys and solicitors not to commence an action for fees till one month after delivery of their bills.

Reference of bills, whether relating to business transacted in Court or not, for taxation.

Taxation after
one month.

Taxation after
12 months,
under special
circumstances.

Payment of
costs of
taxation.

proper officer of the Court in which such reference shall be made, without any money being brought into Court; and the Court or judge making such reference shall restrain such attorney or solicitor, or executor, administrator or assignee of such attorney or solicitor, from commencing any action or suit touching such demand pending such reference; and in case no such application as aforesaid shall be made within such month as aforesaid, then it shall be lawful for such reference to be made as aforesaid, either upon the application of the attorney or solicitor, or the executor, administrator or assignee of the attorney or solicitor, whose bill may have been so as aforesaid delivered, sent, or left, or upon the application of the party chargeable by such bill, with such directions and subject to such conditions as the Court or judge making such reference shall think proper; and such Court or judge may restrain such attorney or solicitor, or the executor, administrator or assignee of such attorney or solicitor, from commencing or prosecuting any action or suit touching such demand pending such reference, upon such terms as shall be thought proper: Provided always, that no such reference as aforesaid shall be directed upon an application made by the party chargeable with such bill after a verdict shall have been obtained or a writ of inquiry executed in any action for the recovery of the demand of such attorney or solicitor, or executor, administrator or assignee of such attorney or solicitor, or after the expiration of twelve months after such bill shall have been delivered, sent, or left as aforesaid, except under special circumstances, to be proved to the satisfaction of the Court or judge to whom the application for such reference shall be made; and upon every such reference, if either the attorney or solicitor, or executor, administrator or assignee of the attorney or solicitor, whose bill shall have been delivered, sent, or left, or the party chargeable with such bill, having due notice, shall refuse or neglect to attend such taxation, the officer to whom such reference shall be made may proceed to tax and settle such bill and demand *ex parte*; and in case any such reference as aforesaid shall be made upon the application of the party chargeable with such bill, or upon the application of such attorney or solicitor, or the executor, administrator or assignee of such attorney or solicitor, and the party chargeable with such bill shall attend upon such taxation, the costs of such reference shall, except as herein-after provided for, be paid according to the event of such taxation; that is to say, if such bill when taxed be less by a sixth part than the bill delivered, sent, or left, then such attorney or solicitor, or executor, administrator or assignee of such attorney or solicitor, shall pay such costs; and if such bill when taxed shall not be less by a sixth part than the bill delivered, sent, or left, then the party chargeable with such bill, making such application or so attending, shall pay such costs; and every order to be made for such reference as aforesaid shall direct the officer to whom such reference shall be made to tax such costs of such reference to be so paid as aforesaid, and to certify what, upon such reference,

shall be found to be due to or from such attorney or solicitor, or executor, or administrator or assignee of such attorney or solicitor, in respect of such bill and demand, and of the costs of such reference, if payable: Provided also, that such officer shall in all cases be at liberty to certify specially any circumstances relating to such bill or taxation, and the Court or judge shall be at liberty to make thereupon any such order as such Court or judge may think right respecting the payment of the costs of such taxation: Provided also, that where such reference as aforesaid shall be made when the same is not authorized to be made, except under special circumstances as hereinbefore provided, then the said Court or judge shall be at liberty, if it shall be thought fit, to give any special directions relative to the costs of such reference: Provided also, that it shall be lawful for the said respective Courts and judges, in the same cases in which they are respectively authorized to refer a bill which has been so as aforesaid delivered, sent, or left, to make such order for the delivery by any attorney or solicitor, or the executor, administrator or assignee of any attorney or solicitor, of such bill as aforesaid, and for the delivery up of deeds, documents, or papers in his possession, custody or power, or otherwise touching the same, in the same manner as has heretofore been done as regards such attorney or solicitor by such Courts or judges respectively, where any such business had been transacted in the Court in which such order was made: Provided also, that it shall not in any case be necessary in the first instance for such attorney or solicitor, or the executor, administrator, or assignee of such attorney or solicitor, in proving a compliance with this Act, to prove the contents of the bill he may have delivered, sent, or left, but it shall be sufficient to prove that a bill of fees, charges, or disbursements, subscribed in the manner aforesaid, or enclosed in or accompanied by such letter as aforesaid, was delivered, sent, or left in manner aforesaid; but nevertheless it shall be competent for the other party to shew that the bill so delivered, sent, or left, was not such a bill as constituted a *bond fide* compliance with this Act.^(a)

(a) Courts may order attorney or solicitor to deliver his bill, and to deliver up deeds, &c.

Evidence of delivery of bill.

58. And be it enacted, that where any person, not the party chargeable with any such bill within the meaning of the provisions hereinbefore contained, shall be liable to pay or shall have paid such bill either to the attorney or solicitor, his executor, administrator or assignee, or to the party chargeable with such bill as aforesaid, it shall be lawful for such person, his executor, administrator or assignee, to make such application for a reference for the taxation and settlement of such bill as the party chargeable therewith might himself make, and the same reference and order shall be made thereupon, and the

Bills may be taxed upon the application of third parties.

(a) The power to order delivery where no part of the business contained in the bill has been transacted in Court, was transferred by sec. 16 of the Judicature Act, 1873, to the High Court. (*In re Pollard*, L. R. 20, Q. B. D. 656.)

(b) See 38 & 39 Vic. c. 79 (the Legal Practitioners' Act, 1875), sec. 2 and Schedule.

same course pursued in all respects, as if such application was made by the party so chargeable with such bill as aforesaid: Provided always, that in case such application is made when, under the provisions herein contained, a reference is not authorized to be made except under special circumstances, it shall be lawful for the Court or judge to whom such application shall be made to take into consideration any additional special circumstances applicable to the person making such application, although such circumstances might not be applicable to the party so chargeable with the said bill as aforesaid if he were the party making the application.

Lord Chancellor
may direct
taxation of bills
chargeable on
executors, &c.

39. And be it enacted, that it shall be lawful, in any case in which a trustee, executor or administrator has become chargeable with any such bill as aforesaid, for the Lord High Chancellor or the Master of the Rolls, if in his discretion he shall think fit, upon the application of a party interested in the property out of which such trustee, executor or administrator may have paid or be entitled to pay such bill, to refer the same, and such attorney's or solicitor's, or executor's, administrator's or assignee's demand thereupon, to be taxed and settled by the proper officer of the High Court of Chancery, with such directions and subject to such conditions as such judge shall think fit, and to make such order as such judge shall think fit, for the payment of what may be found due, and of the costs of such reference, to or by such attorney or solicitor, or the executor, administrator or assignee of such attorney or solicitor, by or to the party making such application, having regard to the provisions herein contained relative to applications for the like purpose by the party chargeable with such bill, so far as the same shall be applicable to such cases; and in exercising such discretion as aforesaid the said judge may take into consideration the extent and nature of the interest of the party making the application: Provided always, that where any money shall be so directed to be paid by such attorney or solicitor, or the executor, administrator or assignee of such attorney or solicitor, it shall be lawful for such judge, if he shall think fit, to order the same, or any part thereof, to be paid to such trustee, executor or administrator so chargeable with such bill, instead of being paid to the party making such application; and when the party making such application shall pay any money to such attorney or solicitor, or executor, administrator or assignee of such attorney or solicitor, in respect of such bill, he shall have the same right to be paid by such trustee, executor or administrator so chargeable with such bill as such attorney or solicitor, or executor, administrator or assignee of such attorney or solicitor, had.

Copy of bill to
be delivered to
person making
application for
reference for
taxation.

40. And be it enacted, that for the purpose of any such reference upon the application of the person not being the party chargeable within the meaning of the provisions of this Act as aforesaid, or of a party interested as aforesaid, it shall

be lawful for such Court or judge to order any such attorney or solicitor, or the executor, administrator or assignee of any such attorney or solicitor, to deliver to the party making such application a copy of such bill, upon payment of the costs of such copy: Provided always, that no bill which shall have been previously taxed and settled shall be again referred unless, under special circumstances, the Court or judge to whom such application is made shall think fit to direct a re-taxation thereof. No re-taxation.

41. And be it enacted, that the payment of any such bill as aforesaid shall in no case preclude the Court or judge to whom application shall be made from referring such bill for taxation, if the special circumstances of the case shall, in the opinion of such Court or judge, appear to require the same, upon such terms and conditions and subject to such directions as to such Court or judge shall seem right, provided the application for such reference be made within 12 calendar months after payment. Taxation of bill after payment.

42. And be it enacted, that in all cases in which such bill shall have been referred to be taxed and settled, the officer to whom such reference is made shall be at liberty to request the proper officer of any other Court having such an officer to assist him in taxing and settling any part of such bill, and such officer so requested shall thereupon proceed to tax and settle the same, and shall have the same powers, and may receive the same fees in respect thereof, as upon a reference to him by the Court of which he is such officer, and shall return the same, with his opinion thereon, to the officer who shall have so requested him to tax and settle the same; and the officer to whom such reference is made shall not be paid any fee for that portion of the bill which shall have been so taxed and settled by the officer of such other Court at his request. Power for taxing officer to request officers of other Courts to tax portions of the bill.

43. And be it enacted, that all applications made under this Act to refer any such bill as aforesaid to be taxed and settled, and for the delivery of such bill, and for the delivering up of deeds, documents, and papers, shall be made in the matter of such attorney or solicitor; and that upon the taxation and settlement of any such bill the certificate of the officer by whom such bill shall be taxed shall (unless set aside or altered by order, decree, or rule of Court), be final and conclusive as to the amount thereof, and payment of the amount certified to be due and directed to be paid may be enforced according to the course of the Court in which such reference shall be made; and in case such reference shall be made in any Court of common law, it shall be lawful for such Court or any judge thereof to order judgment to be entered up for such amount, with costs, unless the retainer shall be disputed, or to make such other order thereon as such Court or judge shall deem proper. ^(a) Applications for taxing bill of costs, how to be made.

Certificate of taxation to be final.

Judgment may be entered.

(a) See 23 & 24 Vict. c. 127, sec. 27 (Solicitors' Act, 1860), and 44 & 45 Vic. c. 44, sec. 5 (Solicitors' Remuneration Act, 1881), as to allowance of interest on costs.

THE SOLICITORS' ACT, 1860, 23 & 24 VICT. CAP. 12.

An Act to amend the Laws relating to Attorneys, Solicitors, Proctors, and Certificated Conveyancers. [August 28th, 1860.]

Power to Court of Chancery to order payment of interest on costs in certain cases.

27. Whenever a decree or order is made by the Court of Chancery, in which the payment of any costs previously taxed, either in the suit or proceeding in which such decree or order is made, or in any other suit or proceeding, is ordered, and whether the certificate of such previous taxation have been made before the passing of this Act, or be made thereafter, it shall be lawful for the Court or judge making such decree or order to order and direct the amount of such costs, as taxed, including the costs of taxation as ascertained by the said certificate, to be paid, with interest thereon at the rate of four pounds per cent. per annum, from the date of the certificate, the amount of such interest to be verified by affidavit, and to be payable and recoverable out of the same fund or in the same manner as the amount of such costs.

Power to Courts of justice to charge property recovered with payment of costs

28. In every case in which an attorney or solicitor shall be employed to prosecute or defend any suit, matter, or proceeding in any Court of justice, it shall be lawful for the Court or judge before whom any such suit, matter, or proceeding has been heard, or shall be depending, to declare such attorney or solicitor entitled to a charge upon the property recovered or preserved, and upon such declaration being made such attorney or solicitor shall have a charge upon and against and a right to payment out of the property, of whatsoever nature, tenure, or kind the same may be, which shall have been recovered or preserved through the instrumentality of any such attorney or solicitor, for the taxed costs, charges, and expenses of or in reference to such suit, matter, or proceeding; and it shall be lawful for such Court or judge to make such order or orders for taxation of and for raising and payment of such costs, charges, and expenses out of the said property as to such Court or judge shall appear just and proper; and all conveyances and acts done to defeat, or which shall operate to defeat, such charge or right, shall, unless made to a *bonâ fide* purchaser for value without notice, be absolutely void, and of no effect, as against such charge or right: Provided always, that no such order shall be made by any such Court or judge in any case in which the right to recover payment of such costs, charges, and expenses is barred by any statute of limitations.

Provision for costs in matter of lunacy in case of death.

29. In every case in which an attorney or solicitor has been or shall be employed to prosecute or oppose any inquiry, whether a person is a lunatic, idiot, or of unsound mind, and incapable of managing himself or his affairs, or in or about any proceedings consequent upon such inquiry, and the costs of such attorney or solicitor have not been paid in the lifetime of such person, it shall be lawful for the Lord High Chancellor

or the Lords Justices, or other the person or persons intrusted by Her Majesty with the care and commitment of the custody of the persons and estates of persons found idiot, lunatic, or of unsound mind, to make such and the like orders, and to exercise the like power and authority for taxation of and for raising and payment of such costs after the death of such person as could or might have been exercised or made in his lifetime; and such orders and proceedings shall be as valid and effective to all intents and purposes as if made in the lifetime of the lunatic: Provided always, that it shall not be lawful for the Court or judge to make any such order but within six years next after the right to recover such costs, charges, and expenses shall have accrued.

THE SOLICITORS' ACT, 1870, 33 & 34 VICT. CAP. 28.

An Act to amend the Law relating to the Remuneration of Attorneys and Solicitors. [July 14th, 1870]

Whereas it is expedient to amend the law relating to the remuneration of attorneys and solicitors :

Be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

Preliminary.

1. This Act may be cited as "The Attorneys' and Solicitors' Short title. Act, 1870."

2. This Act shall not extend to Scotland.

Extent of Act.

3. In the construction of this Act, unless where the context otherwise requires, the words following have the significations hereinafter respectively assigned to them; that is to say,

Interpretation of terms.

The words "attorney or solicitor" mean an attorney, solicitor or proctor, qualified according to the provisions of the Acts for the time being in force, relating to the admission and qualification of attorneys, solicitors or proctors :

"Person" includes a corporation :

"Client" includes any person who, as a principal or on behalf of another person, retains or employs, or is about to retain or employ, an attorney or solicitor, and any person who is or may be liable to pay the bill of an attorney or solicitor for any services, fees, costs, charges, or disbursements.

PART I.—Agreements between Attorneys or Solicitors and Clients.

The remuneration of attorneys and solicitors may be fixed by agreement.

Amount payable under agreement not to be paid until allowed by taxing officer.

Saving of interests of third parties.

Agreements shall exclude further claims.

Reservation of responsibility for negligence.

4. An attorney or solicitor may make an agreement in writing with his client respecting the amount and manner of payment for the whole or any part of any past or future services, fees, charges, or disbursements in respect of business done or to be done by such attorney or solicitor, whether as an attorney or solicitor or as an advocate or conveyancer, either by a gross sum, or by commission or percentage, or by salary or otherwise, and either at the same or at a greater or at a less rate as or than the rate at which he would otherwise be entitled to be remunerated, subject to the provisions and conditions in this part of this Act contained: Provided always, that when any such agreement shall be made in respect of business done or to be done in any action at law or suit in equity, the amount payable under the agreement shall not be received by the attorney or solicitor until the agreement has been examined and allowed by a taxing officer of a Court having power to enforce the agreement; and if it shall appear to such taxing officer that the agreement is not fair and reasonable, he may require the opinion of a Court or a judge to be taken thereon by motion or petition, and such Court or judge shall have power either to reduce the amount payable under the agreement or to order the agreement to be cancelled, and the costs, fees, charges, and disbursements in respect of the business done to be taxed in the same manner as if no such agreement had been made.

5. Such an agreement shall not affect the amount of, or any rights or remedies for the recovery of, any costs recoverable from the client by any other person, or payable to the client by any other person, and any such other person may require any costs payable or recoverable by him to or from the client to be taxed according to the rules for the time being in force for the taxation of such costs, unless such person has otherwise agreed: Provided always, that the client who has entered into such agreement shall not be entitled to recover from any other person under any order for the payment of any costs which are the subject of such agreement more than the amount payable by the client to his own attorney or solicitor under the same.

6. Such an agreement shall be deemed to exclude any further claim of the attorney or solicitor beyond the terms of the agreement in respect of any services, fees, charges, or disbursements in relation to the conduct and completion of the business in reference to which the agreement is made, except such services, fees, charges, or disbursements, if any, as are expressly excepted by the agreement.

7. A provision in any such agreement that the attorney or solicitor shall not be liable for negligence, or that he shall be relieved from any responsibility to which he would otherwise be subject as such attorney or solicitor, shall be wholly void.

8. No action or suit shall be brought or instituted upon any such agreement; but every question respecting the validity or effect of any such agreement may be examined and determined, and the agreement may be enforced or set aside, without suit or action, on motion or petition of any person, or the representative of any person a party to such agreement, or being or alleged to be liable to pay, or being or claiming to be entitled to be paid, the costs, fees, charges, or disbursements in respect of which the agreement is made, by the Court in which the business, or any part thereof, was done, or a judge thereof, or if the business was not done in any Court, then where the amount payable under the agreement exceeds fifty pounds, by any superior Court of law or equity or a judge thereof, and where such amount does not exceed fifty pounds, by the judge of a County Court which would have jurisdiction in an action upon the agreement.

Examination and enforcement of agreements.

9. Upon any such motion or petition as aforesaid, if it shall appear to the Court or judge that such agreement is in all respects fair and reasonable between the parties, the same may be enforced by such Court or judge by rule or order in such manner and subject to such conditions, if any, as to the costs of such motion or petition as such Court or judge may think fit; but if the terms of such agreement shall not be deemed by the Court or judge to be fair and reasonable, the same may be declared void, and the Court or judge shall thereupon have power to order such agreement to be given up to be cancelled, and may direct the costs, fees, charges, and disbursements incurred or chargeable in respect of the matters included therein to be taxed in the same manner and according to the same rules as if such agreement had not been made; and the Court or judge may also make such order as to the costs of and relating to such motion or petition, and the proceedings thereon, as to the said Court or judge may seem fit.

Improper agreements may be set aside.

10. When the amount agreed for under any such agreement has been paid by or on behalf of the client, or by any person chargeable with or entitled to pay the same, any Court or judge having jurisdiction to examine and enforce such an agreement may, upon application by the person who has paid such amount, within twelve months after the payment thereof, if it appears to such Court or judge that the special circumstances of the case require the agreement to be reopened, reopen the same and order the costs, fees, charges, and disbursements to be taxed, and the whole or any portion of the amount received by the attorney or solicitor to be repaid by him, on such terms and conditions as to the Court or judge may seem just.

Agreement may be reopened after payment in special cases.

Where any such agreement is made by the client in the capacity of guardian, or of trustee under a deed or will, or of committee of any person or persons whose estate or property will be chargeable with the amount payable under such agreement, or with any part of such amount, the agreement shall before payment be laid before the taxing officer of a Court

having jurisdiction to enforce the agreement, and such officer shall examine the same, and may disallow any part thereof, or may require the direction of the Court or a judge to be taken thereon by motion or petition; and if in any such case the client pay the whole or any part of the amount payable under the agreement, without the previous allowance of such officer or Court or judge as aforesaid, he shall be liable at any time to account to the person whose estate or property is charged with the amount paid, or with any part thereof, for the amount so charged; and if in any such case the attorney or solicitor accept payment without such allowance, any Court which would have had jurisdiction to enforce the agreement may, if it think fit, order him to refund the amount so received by him under the agreement.

Prohibition of certain stipulations.

11. Nothing in this Act contained shall be construed to give validity to any purchase by an attorney or solicitor of the interest, or any part of the interest, of his client in any suit, action, or other contentious proceeding to be brought or maintained, or to give validity to any agreement by which an attorney or solicitor retained or employed to prosecute any suit or action, stipulates for payment only in the event of success in such suit, action, or proceeding.

Not to give validity to contracts, &c., which may be void in bankruptcy.

12. Nothing in this Act contained shall give validity to any disposition, contract, settlement, conveyance, delivery, dealing, or transfer, which may be void or invalid against a trustee or creditor in bankruptcy, arrangement, or composition, under the provisions of the laws relating to bankruptcy.

Provision in case of death or incapacity of the attorney.

13. Where an attorney or solicitor has made an agreement with his client in pursuance of the provisions of this Act, and anything has been done by such attorney or solicitor under the agreement, and before the agreement has been completely performed by him, such attorney or solicitor dies or becomes incapable to act, an application may be made to any Court which would have jurisdiction to examine and enforce the agreement by any party thereto, or by the representatives of any such party, and such Court shall thereupon have the same power to enforce or set aside such agreement, so far as the same may have been acted upon, as if such death or incapacity had not happened; and such Court, if it shall deem the agreement to be in all respects fair and reasonable, may order the amount due in respect of the past performance of the agreement to be ascertained by taxation, and the taxing officer in ascertaining such amount shall have regard so far as may be to the terms of the agreement, and payment of the amount found to be due may be enforced in the same manner as if the agreement had been completely performed by the attorney or solicitor.

As to change of attorney after agreement.

14. If, after any such agreement as aforesaid shall have been made, the client shall change his attorney or solicitor before the conclusion of the business to which such agreement shall relate (which he shall be at liberty to do, notwith-

standing such agreement), the attorney or solicitor, party to such agreement, shall be deemed to have become incapable to act under the same within the meaning of sec. 13 of this Act; and upon any order being made for taxation of the amount due to such attorney or solicitor in respect of the past performance of such agreement, the Court shall direct the taxing master to have regard to the circumstance under which such change of attorney or solicitor has taken place; and upon such taxation, the attorney or solicitor shall not be deemed entitled to the full amount of the remuneration agreed to be paid to him unless it shall appear that there has been no default, negligence, improper delay, or other conduct on his part affording reasonable ground to the client for such change of attorney or solicitor.

15. Except as in this part of this Act provided, the bill of an attorney or solicitor for the amount due under an agreement made in pursuance of the provisions of this Act shall not be subject to any taxation, nor to the provisions of the Act of the 6th & 7th Vic. c. 73, and the Acts amending the same, respecting the signing and delivery of the bill of an attorney or solicitor. Agreements shall be exempt from taxation.

PART II.—General Provisions.

16. An attorney or solicitor may take security from his client for his future fees, charges, and disbursements, to be ascertained by taxation or otherwise. Security may be taken for future costs.

17. Subject to any general rules or orders hereafter to be made upon every taxation of costs, fees, charges, or disbursements, the taxing officer may allow interest at such rate and from such time as he thinks just on moneys disbursed by the attorney or solicitor for his client, and on moneys of the client in the hands of the attorney or solicitor, and improperly retained by him. Interest may be allowed on taxation in respect of disbursements and advances.

18. Upon any taxation of costs, the taxing officer may, in determining the remuneration, if any, to be allowed to the attorney or solicitor for his services, have regard, subject to any general rules or orders hereafter to be made, to the skill, labour, and responsibility involved. Taxing officer to have regard to character of services.

19. Whenever any decree or order shall have been made for payment of costs in any suit, and such suit shall afterwards become abated, it shall be lawful for any person interested under such decree or order to revive such suit, and thereupon to prosecute and enforce such decree or order, and so on from time to time as often as any such abatement shall happen. Revival of order for payment of costs.

THE STAMP DUTIES.

Revised and corrected to date of issue.

Extracts of and Principal Sections and Provisions relating to Duties.

The Stamp Act, 1891 (54 & 55 Vict. cap. 39).

As ALTERED BY SUBSEQUENT LEGISLATION.

Sec. 1. Creates the charge of duties in the schedule.

Sec. 2. Provides that duties are to be paid according to the regulations in the Act.

How instruments are to be written and stamped.

Sec. 3. Every instrument written upon stamped materials to be written in such manner, and every instrument partly or wholly written before being stamped is to be so stamped that the stamp may appear on the face of the instrument, and cannot be used for or applied to any other instrument written upon the same piece of material. If more than one instrument be written upon the same piece of material, every one of such instruments is to be separately and distinctly stamped with the duty with which it is chargeable.

Instruments to be separately charged with duty in certain cases.

Sec. 4. Except where express provision to the contrary is made by any Act (a), an instrument containing or relating to several distinct matters is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of such matters. (b) An instrument made for any consideration in respect whereof it is chargeable with *ad valorem* duty, and also for any further or other valuable consideration or considerations, is to be separately and distinctly charged as if it were a separate instrument, with duty in respect of each of the considerations.

Facts and circumstances affecting duty to be set forth in instruments.—Penalty, £10.

Sec. 5. All the facts and circumstances affecting the liability of any instrument to duty are to be fully and truly set forth in the instrument.

Mode of calculating ad valorem duty in certain cases.

Sec. 6. Where an instrument is chargeable with *ad valorem* duty in respect of money in any foreign or colonial currency, or any stock or of any marketable security, duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

[The above section is amended by sec. 12, Finance Act, 1899, as follows:—

“Where an instrument other than a bill of exchange or promissory note is charged with an *ad valorem* duty in respect of any money in any foreign or colonial currency, a rate of exchange for which is specified in the schedule to this Act, the stamp duty on that instrument shall, instead of being calculated as above, be calculated according to the rate of exchange so specified. The Commissioners may substitute, as respects any foreign or colonial currency mentioned in the schedule to this Act, any rate of exchange for that specified in the schedule, and may add to the schedule a rate of exchange for any foreign or colonial currency not mentioned therein, and this Act shall be construed as if any rate of exchange for the time being substituted or added were contained in the said schedule, and in the case of the substitution of a rate of exchange as if the rate for which the new rate is substituted were omitted from that schedule. Any substitution or addition so made by the Commissioners shall not take effect until it has been advertised in the ‘London Gazette’ for two successive weeks.”]

Use of adhesive stamps.—Certain adhesive stamps to be applicable to instruments and postal purposes.

Sec. 7. Any stamp duties of an amount not exceeding two shillings and sixpence upon instruments which are permitted by law to be denoted by adhesive stamps not appropriated by any word or words on the face of them to any particular description of instrument, and any postage duties of the like amount, may be denoted by the same adhesive stamps.

General direction as to the cancellation of adhesive stamps.

Sec. 8.—(1) An instrument, the duty upon which is required or permitted by law to be denoted by an adhesive stamp, is not to be deemed duly stamped with an adhesive stamp unless the person required by law to cancel the adhesive stamp cancels the same by writing on or across the stamp his name or initials, or the name or initials of his firm, together with the true date of his so writing, or otherwise effectively cancels the stamp and renders the same incapable of being used for any other instrument, or for any postal purpose, or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

(2) Where two or more adhesive stamps are used to denote the stamp duty upon an instrument, each or every stamp is to be cancelled in the manner aforesaid.

(3) Every person who, being required by law to cancel an adhesive stamp, neglects or refuses duly and effectually to do so in the manner aforesaid, shall incur a fine of ten pounds.

Sec. 9. Applies to penalty for frauds in relation to adhesive stamps. [Modified by Revenue Act, 1898.]

As to the use of appropriated stamps.

Sec. 10. A stamp which by any word or words on the face of it is appropriated to any particular description of instrument, is not to be used, or available, for an instrument of any other description.

As to denoting stamp.

Sec. 11. Where the duty with which an instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of such last-mentioned duty shall, upon application to the Commissioners, and on production of both the instruments, be denoted in such manner as the Commissioners think fit.

Adjudication stamps—Assessment of duty by Commissioners.

Sec. 12.—(1) Subject to such regulations as the Commissioners may think fit to make, the Commissioners may be required by any person to express their opinion with reference to any executed instrument upon the following questions:—

- (a) Whether it is chargeable with any duty;
- (b) With what amount of duty it is chargeable.

(2) The Commissioners may require to be furnished with an abstract of the instrument, and also with such evidence as they may deem necessary, in order to show to their satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount of the duty chargeable thereon, are fully and truly set forth therein.

(3) If the Commissioners are of opinion that the instrument is not chargeable with any duty, it may be stamped with a particular stamp denoting that it is not chargeable with any duty.

(4) If the Commissioners are of opinion that the instrument is chargeable with duty, they shall assess the duty with which it is in their opinion chargeable, and when the instrument is stamped in accordance with the assessment, it may be stamped with a particular stamp denoting that it is duly stamped.

(5) Every instrument stamped with the particular stamp, denoting either that it is not chargeable with any duty, or is duly stamped, shall be admissible in evidence, and available for all purposes, notwithstanding any objection relating to duty.

(6) Provided as follows:—

- (a) An instrument upon which the duty has been assessed by the Commissioners shall not, if it is unstamped or insufficiently stamped, be stamped otherwise than in accordance with the assessment;
- (b) Nothing in this section shall extend to any instrument chargeable with ad valorem duty, and made as a security for money or stock without limit; or shall authorize the stamping after the execution thereof of any instrument which by law cannot be stamped after execution;
- (c) A statutory declaration made for the purpose of this section shall not be used against any person making the same in any proceeding whatever except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such declaration is made shall, on payment of the duty chargeable upon the instrument to which it relates, be relieved from any fine or disability to which he may be liable by reason of the omission to state truly in the instrument any fact or circumstance required by this Act to be stated therein.

Persons dissatisfied may appeal.

Sec. 13.—(1) Any person who is dissatisfied with the assessment of the Commissioners may, within twenty-one days after the date of the assessment, and on payment of duty in conformity therewith, appeal against the assessment to the High Court of the part of the United Kingdom in which the case has arisen, and may for that purpose require the Commissioners to state and sign a case, setting forth the question upon which their opinion was required, and the assessment made by them.

(2) The Commissioners shall thereupon state and sign a case and deliver the same to the person by whom it is required, and the case may, within seven days thereafter, be set down by him for hearing.

(3) Upon the hearing of the case the court shall determine the question submitted, and, if the instrument in question is in the opinion of the court chargeable with any duty, shall assess the duty with which it is chargeable.

(4) If it is decided by the court that the assessment of the Commissioners is erroneous, any excess of duty which may have been paid in conformity with the erroneous assessment, together with any fine or penalty which may have been paid in consequence thereof, shall be ordered by the court to be repaid to the appellant, with or without costs, as the court may determine.

(5) If the assessment of the Commissioners is confirmed, the court may make an order for payment to the Commissioners of the costs incurred by them in relation to the appeal.

Sec. 14. Applies to production of instruments in evidence, and terms upon which instruments not duly stamped may be received in evidence.

Stamping of instruments after execution.

Sec. 15.—(1) Save where other express provision is in this Act made, any unstamped or insufficiently stamped instrument may be stamped after the execution thereof, on payment of the unpaid duty and a penalty of ten pounds, and also by way of further penalty, where the unpaid duty exceeds ten pounds, of interest on such duty, at the rate of five pounds per centum per annum, from the day upon which the instrument was first executed up to the time when the amount of interest is equal to the unpaid duty.

(2) In the case of such instruments hereinafter mentioned as are chargeable with ad valorem duty, the following provisions shall have effect:—

- (a) The instrument, unless it is written upon duly stamped material, shall be duly stamped with the proper ad valorem duty before the expiration of thirty days after it is first executed, or after it has been first received in the United Kingdom in case it is first executed at any place out of the United Kingdom, unless the opinion of the Commissioners with respect to the amount of duty with which the instrument is chargeable has, before such expiration, been required under the provisions of this Act.
- (b) If the opinion of the Commissioners with respect to any such instrument has been required, the instrument shall be stamped in accordance with the assessment of the Commissioners within fourteen days after notice of the assessment.
- (c) If any such instrument executed after the 16th day of May, 1888, has not been or is not duly stamped in conformity with the foregoing provisions of this sub-section, the person in that behalf hereinafter specified shall incur a fine of ten pounds, and in addition to the penalty payable on stamping the instrument, there shall be paid a further penalty equivalent to the stamp duty thereon, unless a reasonable excuse for the delay in stamping, or the omission to stamp, or the insufficiency of stamp, be afforded to the satisfaction of the Commissioners, or of the court, judge, arbitrator, or referee before whom it is produced.

- (d) The instruments and persons to which the provisions of this sub-section are to apply are as follows :—

Title of Instrument as described in the First Schedule to this Act.	Person liable to Penalty.
Bond, covenant or instrument of any kind whatsoever	The obligee, covenantee, or other person taking the security.
Conveyance on sale - - - - -	The vendee or transferee.
Lease or tack - - - - -	The lessee.
Mortgage bond, debenture, covenant and warrant of attorney to confess and enter up judgment - - - - -	The mortgagee or obligee; in the case of a transfer or reconveyance the transferee, assignee or disponent, or the person redeeming the security.
Settlement - - - - -	The settlor.

(3) Provided that save where other express provision is made by this Act in relation to any particular instrument :—

(a) Any unstamped or insufficiently stamped instrument which has been first executed at any place out of the United Kingdom, may be stamped, at any time within 30 days after it has been first received in the United Kingdom, on payment of the unpaid duty only; and

(b) The Commissioners may, if they think fit, at any time mitigate or remit any penalty payable on stamping.

(4) The payment of any penalty payable on stamping is to be denoted on the instrument by a particular stamp.

Entries upon rolls, books, &c.

Sec. 16. Every public officer having in his custody any rolls, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person thereto authorized by the Commissioners to inspect the rolls, books, records, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or reward, and in case of refusal shall for every offence incur a fine of ten pounds.

Penalty for enrolling, &c., instruments not duly stamped.

Sec. 17. If any person whose office it is to enrol, register, or enter in or upon any rolls, books, or records any instrument chargeable with duty, enrolls, registers, or enters any such instrument not being duly stamped, he shall incur a fine of ten pounds.

Secs. 18 to 111 relate to the various charges of duty in the schedule.

DUTY ON CAPITAL OF COMPANIES.

Charge of duty on capital of limited liability companies.

Sec. 112. A statement of the amount which is to form the nominal share capital of any company to be registered with limited liability shall be delivered to the Registrar of Joint Stock Companies in England, Scotland, or Ireland, and a statement of the amount of any increase of registered capital of any company now registered or to be registered with limited liability shall be delivered to the said registrar, and every such statement shall be charged with an ad valorem stamp duty of five shillings for every one hundred pounds, and any fraction of one hundred pounds over any multiple of one hundred pounds, of the amount of such capital or increase of capital as the case may be.

The duty on an increase of capital must be paid within 15 days from the date of the resolution authorizing the increase; if not so paid interest at the rate of five per cent. per annum is charged on the amount of the duty.

Charge of duty on capital of companies with limited liability otherwise than under the Companies Acts.

Sec. 113.—(1) Where by virtue of any letters patent granted by His Majesty, or any Act, or an Order in Council or a certificate of a Government department, the liability of the holders of shares in the capital of any corporation or company is limited otherwise than by registration with limited liability under the law in that behalf, a statement of the amount of nominal share capital of the corporation or company shall be delivered by the corporation or company to the Commissioners within one month after the date of the letters patent or the passing of the Act, or issuing of the Order in Council or certificate of a Government department, and in case of any increase of the amount of nominal share capital of any corporation or company, whether now existing or to be hereafter formed, being authorized by any letters patent or Act, or Order in Council or certificate of a Government department, a statement of the amount of such increase shall be delivered by the corporation or company to the Commissioners within the like period.

(2) The statement shall be charged with an ad valorem stamp duty of five shillings for every one hundred pounds, and any fraction of one hundred pounds over any multiple of one hundred pounds, of the amount of such capital or increase of capital as the case may be, and shall be duly stamped accordingly when the same is delivered to the Commissioners.

(3) In the case of neglect to deliver such a statement as is hereby required to be delivered, the corporation or company shall be liable to pay to His Majesty a sum equal to ten pounds per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect shall continue.

Composition for certain stamp duties.

Sec. 114. Applies to composition for stamp duty on transfers of Canadian and Colonial stock [Amended by sec. 5, Finance Act, 1898.]

Composition for stamp duty by County Councils, &c.

Sec. 115.—(1) Any county council or corporation or company may enter into an agreement with the Commissioners, if the Commissioners in their discretion think proper, for the delivery of an account showing the nominal amount of all the stock and funded debt of such county council, corporation, or company, or the amount thereof in respect of which payment has been made, if the whole sums payable in respect thereof have not been paid; and after such agreement has been entered into the account shall be immediately delivered to the Commissioners, and a like account shall be delivered half-yearly in each year.

(2) The agreement shall specify the officer of the county council, corporation, or company, whether secretary, treasurer, accountant, or other officer, by whom the accounts are to be delivered, and such officer shall observe the rules in the first part of the Second Schedule to this Act, and is in those rules referred to by the expression "accountable officer."

(3) There shall be charged by way of composition upon the aggregate amount appearing on every half-yearly account delivered to the Commissioners for every one hundred pounds, and any fraction of one hundred pounds of such amount, the duty of sixpence as a stamp duty, and so soon as any account has been delivered, and payment of the duty hereby imposed has been made, transfers of any stock or funded debt included in such account, and also any share-warrants or stock certificates relating to such stock or funded debt, shall be exempt from duty.

(4) If the duty charged is not paid upon the delivery of the account it shall be a debt due to His Majesty from the county council, corporation, or company on whose behalf the account is delivered.

(5) In the case of wilful neglect to deliver such an account as is hereby required to be delivered, or to pay the duty in conformity with this section, the county council or corporation or company shall be liable to pay to His Majesty a sum equal to ten pounds per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

(6) Where an agreement for composition under this section has been entered into by any county council or corporation or company, such county council or corporation or company shall have power, in any addition to any fee exigible upon registration of any transfer of stock, or funded debt, as the case may be, or upon issue of any share-warrant or stock certificate relating thereto, to require payment of an amount not exceeding the amount of duty which would have been chargeable upon the transfer or share-warrant or stock certificate if no such agreement had been entered into.

Sec. 116. Applies to composition for stamp duty on Policies of insurance against accident, and loss or damage to any property. Amended by sec. 13, Finance Act, 1896, and sec. 8 (2), Finance Act, 1907.

Conditions and agreements as to stamp duty void.

Sec. 117. Every condition of sale framed with the view of precluding objection or requisition upon the ground of absence or insufficiency of stamp upon any instrument executed after the 16th day of May, 1888, and every contract, arrangement or undertaking for assuming the liability on account of absence or insufficiency of stamp upon any such instrument or indemnifying against such liability, absence or insufficiency, shall be void.

(The Commissioners of Inland Revenue refuse to stamp without payment of a penalty of £10, any conditions of sale which provide that no objection or requisition shall be made on account of any deed or document dated prior to the Customs and Inland Revenue Act, 1888, being unstamped or insufficiently stamped.)

Sec. 118. Provides that assignments of policies of life assurance are to be stamped before payment of money assured.

Sec. 119. Applies to instruments relating to Crown property.

As to instruments charged with duty of 35s.

Sec. 120. Any instrument which by any Act passed before the 1st day of January, 1871, and not relating to stamp duties, is specifically charged with the duty of 35s., shall be chargeable only with the duty of 10s. in lieu of the said duty of 35s.

Sec. 121. Provides for recovery of penalties.

Sec. 122. Contains the definitions in the Act.

REPEAL, COMMENCEMENT, SHORT TITLE.

Repeal.

Sec. 123. The enactments specified in the Third Schedule to this Act are hereby repealed from and after the commencement of this Act to the extent specified in the third column of that schedule.

Commencement.

Sec. 124. This Act shall come into operation on the 1st day of January, 1892.

Short Title.

Sec. 125. This Act may be cited as the Stamp Act, 1891.

SCHEDULE OF DUTIES.

ACCOUNT DUTY. See *Estate Duty*.

ACKNOWLEDGMENT of right to production of Deeds under hand only £0 0 6
Under seal 0 10 0

ADHESIVE STAMPS. See *Section 7*.

ADJUDICATION. See *Section 12*.

ADMISSION in England of any person as a barrister-at-law. If previously admitted in Ireland £10 0 0
In any other case 50 0 0

Admission in England or Ireland of any person as an attorney, solicitor, or proctor in any court £25 0 0

Admission in Ireland of any person to the degree of barrister-at-law:
If he has been previously duly admitted to the said degree in England or as an advocate in Scotland as the case may be £10 0 0
In any other case 50 0 0

Admission in Scotland of any person as an advocate:

If he has been previously duly admitted to the degree of barrister-at-law in Ireland £10 0 0
In any other case 50 0 0

Admission of any person as a fellow of the College of Physicians in England, Scotland or Ireland £25 0 0

Admission in England or Ireland of any person as a Burgess, or into any corporation or company, in any city, borough or town corporate (except admission to the freedom of the Company of Watermen and Lightermen of the river Thames). In respect of birth, apprenticeship or marriage £1 0 0
Upon any other ground 3 0 0

AFFIDAVIT AND STATUTORY DECLARATION £0 2 6

Exemptions.—(1) Affidavit made for the immediate purpose of being filed, read or used in any court, or before any judge, master or officer of any court. (2) Affidavit or declaration made upon a requisition of the commissioners of any public board of revenue,

or any of the officers acting under them, or required by law. (3) Affidavit or declaration which may be required at the Bank of England or the Bank of Ireland to prove the death of any proprietor of any stock transferable there, or to identify the person of any such proprietor, or to remove any other impediment to the transfer of any such stock.

(4) Affidavit or declaration relating to the loss, mutilation or defacement of any bank note or bank post bill. (5) Declaration required to be made pursuant to any Act relating to marriages, in order to a marriage without licence. (6) Declaration forming part of an application for a patent, in conformity with the Patents, Designs and Trade Marks Act, 1883.

AGREEMENT or CONTRACT, accompanied with a deposit. See *Mortgage*, &c.

Agreement for a lease or tack, or for any letting. If term does not exceed 35 years, same duty as for a lease; if exceeding 35 years, 6d. when under hand, and 10s. when under seal.

Agreements under hand must be stamped within 14 days.

Agreement made pursuant to the Highway Acts relating to the making, maintaining or repairing of highways £0 0 6

Agreement or any Memorandum of an Agreement under hand only £0 0 6

Exemptions.—(1) Agreement or memorandum the matter whereof is not of the value of £5. (2) Agreement or memorandum for the hire of any labourer, artificer, manufacturer, or menial servant. (3) Agreement, letter or memorandum made for or relating to the sale of any goods, wares or merchandise. (This exemption does not apply to Hire-Purchase Agreements.) (4) Agreement or memorandum made between the master and mariners of any ship or vessel for wages on any voyage coastwise from port to port in the United Kingdom. (5) Agreement entered into between a landlord and tenant pursuant to sub-sec. 6 of sec. 8 or sub-sec. 2 of sec. 20 of the Land Law (Ireland) Act, 1881.

The duty of sixpence upon an agreement may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the agreement is first executed.

Every instrument under hand only (not being a promissory note or bill of exchange) given upon the occasion of the deposit of any share-warrant or stock certificate to bearer, or foreign or colonial share certificate, or any security for money transferable by delivery, by way of security for any loan, shall be deemed to be an agreement, and shall be charged with duty accordingly.

Every instrument under hand only (not being a promissory note or bill of exchange) making redeemable or qualifying a duly stamped transfer, intended as a security, of any registered stock or marketable security, shall be deemed to be an agreement, and shall be charged with duty accordingly.

A release or discharge of any such instrument shall not be chargeable with any ad valorem duty.

See also *Hire-Purchase*.

ALLOTMENT. See *Letter of Allotment*.

ANNUITY, conveyance in consideration of. See *Conveyance on Sale*; and also *Mortgage Bond*, *Covenant*, &c.

APPOINTMENT of a new Trustee, and **Appointment** in execution of a power of any property, or of any use, share or interest in any property, by any instrument not being a will £0 10 0

If the deed also contains an assignment or transfer of the trust property, or a declaration vesting trust property, then an additional duty of 10s. is necessary, under the decision in the case of *Hadgett v. Commissioners of Inland Revenue* (L. R. 3 Ex. 46). Any separate deed of conveyance or transfer for effectuating the appointment, is not to be chargeable with any higher duty than 10s.

Appointment of a gamekeeper £0 10 0

APPRAISEMENT or VALUATION of any property, or of any interest therein, or of the annual value thereof, or of any dilapidations or of any repairs wanted, or of the materials and labour used or to be used in any building, or of any artificers' work whatsoever.

Where the amount of the appraisement or valuation does not exceed £5	£0 0 3
Exceeds £5 and does not exceed £10	0 0 6
" 10	0 1 0
" 20	0 1 6
" 30	0 2 0
" 40	0 2 6
" 50	0 5 0
" 100	0 10 0
" 200	0 15 0
" 500	1 0 0

Exemptions.—(1) Appraisement or valuation made for, and for the information of one party only, and not being in any manner obligatory as between parties either by agreement or operation of law. (2) Appraisement or valuation made in pursuance of the Order of any Court of Admiralty, or of any Court of Appeal, from a judgment of any Court of Admiralty. (3) Appraisement or valuation of property of a deceased person made for the information of an executor or other person required to deliver, in England or Ireland, an affidavit, or to record in any commissary Court in Scotland an inventory of the estate of such deceased person. (4) Appraisement or valuation of any property made for the purpose of ascertaining the Legacy or Succession or Account Duty payable in respect thereof, or in pursuance of an Order of Court.

Any person who receives from any appraiser, or pays for the making of any appraisement or valuation, unless the same be written out and stamped, shall incur a fine of £20.

APPRENTICESHIP, instrument of £0 2 6

Exemptions.—(1) Instrument relating to any poor child apprenticed by or at the sole charge of any parish or township, or by or at the sole charge of any public charity, or pursuant to any Act for the regulation of parish apprentices. (2) Instrument of apprenticeship in Ireland, where the value of the premium or consideration does not exceed £10.

ARTICLES of CLERKSHIP, whereby any person first becomes bound to serve as a clerk in order to his admission as a solicitor of the Supreme Court in England, or of the Court of Judicature in Ireland £80 0 0

As a law agent to practise before the Court of Session, or as a writer to the signet in Scotland £80 0 0

As a law agent to practise before a Sheriff Court in Scotland £0 2 6

Where the same articles are a qualification for the admission of any person as a law agent to practise before the Court of Session, and also as a law agent to practise before a Sheriff Court in Scotland, the articles are not to be charged with any further duty than £80.

Where any person has become bound by duly stamped articles in order to his admission as a

law agent to practise before a Sheriff Court in Scotland, the articles shall, on payment of such further amount of duty as, together with the amount previously paid thereon, will make up the sum of £60, be impressed with a stamp denoting the payment of the further duty, and shall thereupon be considered to be sufficiently stamped for entitling the person to admission as a law agent to practise before the Court of Session.

Articles of Clerkship cannot be stamped at any time after the date thereof, except upon payment of penalties, as follows:—If within one year after date, £10. If after one year, and within five years after date—For every complete year, and also for any additional part of a year elapsed since the date, £10. In every other case, £50.

The sum of £14, part of the duty payable on Articles of Clerkship in Ireland, shall be carried to a separate account and paid over by the Commissioners to the Treasurer of the Society of King's Inns, in Dublin, to be applied by him according to the directions of the said society.

Articles of Clerkship, whereby any person, having been bound by previous duly stamped articles to serve as a clerk in order to his admission in any of the Courts aforesaid, and not having completed his service so as to be entitled to such admission, becomes bound afresh for the same purpose.

Where the duty upon the previous articles was 2s. 6d. £0 2 6
In any other case 0 10 0

AUDIT DUTY payable by local authorities on auditing accounts (by 42 Vict. cap. 6).—

Where the total of the expenditure comprised in the financial statement is	The sum shall be
Under £20	5s.
£20 and under £50	10s.
£50 and under £100	£1
£100 and under £500	2
£500 and under £1,000	3
£1,000 and under £2,500	4
£2,500 and under £5,000	5
£5,000 and under £10,000	10
£10,000 and under £20,000	15
£20,000 and under £50,000	20
£50,000 and under £100,000	30
£100,000 and upwards	50

The expenditure shall be reckoned exclusive of any sum paid to another local authority in pursuance of a precept.

AWARD, in England or Ireland, and **AWARD or DECREE ARBITRAL** in Scotland £0 10 0
(*Revenue Act, 1906.*)

BANK NOTE—

For money not exceeding £1 £0 0 5
Exceeding £1 and not exceeding 2 ... 0 0 10
" 3 ... 0 1 3
" 5 ... 10 ... 0 1 9
" 10 ... 20 ... 0 2 0
" 20 ... 30 ... 0 3 0
" 30 ... 50 ... 0 5 0
" 50 ... 100 ... 0 8 6

BILL of EXCHANGE—Payable on demand, or at sight, or on presentation, or within three days after date or sight.....£0 0 1

Bill of Exchange of any other kind whatsoever (except a bank note) and Promissory Note of any kind whatsoever (except a bank note)—drawn, or expressed to be payable, or actually paid or indorsed, or in any manner negotiated in the United Kingdom.—Where the amount or value of the money for which the bill or note is drawn or made does not exceed £5 £0 0 1

Exceeds £5 and does not exceed £10 ... £0 0 2
" 10 " 25 ... 0 0 3
" 25 " 50 ... 0 0 6
" 50 " 75 ... 0 0 9
" 75 " 100 ... 0 1 0
" 100 for every £100, and also for any fractional part of £100 of such amount or value ... 0 1 0

The above duties are modified by sec. 10, subsec. (1), Finance Act, 1899, as follows:—

The duty payable on bills of exchange drawn and expressed to be payable out of the United Kingdom, when actually paid or endorsed or in any manner negotiated in the United Kingdom, shall, where the amount of the money for which the bill is drawn exceeds fifty pounds, be reduced so as to be—

- (a) where the amount exceeds fifty pounds and does not exceed one hundred pounds, sixpence; and
- (b) where the amount exceeds one hundred pounds, sixpence for every one hundred pounds and also for any fractional part of one hundred pounds of that amount.

[See also sec. 8, Finance Act, 1897, set out in full under *Marketable Security.*]

Exemptions.—(1) Bill or note issued by the Bank of England or Bank of Ireland. (2) Draft or order drawn by any banker in the United Kingdom, upon any other banker in the United Kingdom, not payable to bearer or to order, and used solely for the purpose of settling or clearing any account between such bankers. (3) Letter written by a banker in the United Kingdom to any other banker in the United Kingdom, directing the payment of any sum of money, the same not being payable to bearer or to order, and such letter not being sent or delivered to the person to whom payment is to be made or to any person on his behalf. (4) Letter of credit granted in the United Kingdom, authorizing drafts to be drawn out of the United Kingdom payable in the United Kingdom. (5) Draft or order drawn by the Paymaster-General on behalf of the Court of Chancery in England or by the Accountant-General of the Supreme Court of Judicature in Ireland. (6) Warrant or order for the payment of any annuity granted by the Commissioners for the Reduction of the National Debt, or for the payment of any dividend or interest on any share in the Government or Parliamentary stocks or funds. (7) Bill drawn by any person under the authority of the Admiralty, upon and payable by the Accountant-General of the Navy. (*Vide* 35 & 36 Vict. c. 20, s. 7.) (8) Bill drawn (according to a form prescribed by His Majesty's orders by any person duly authorized to draw the same) upon and payable out of any public account for any pay or allowance of the army or other expenditure connected therewith. (9) Draft or order drawn upon any banker in the United Kingdom by an officer of a public department of the State for the payment of money out of a public account. (46 & 46 Vict. c. 72, s. 8.) (10) Bill of Exchange drawn in the United Kingdom for the sole purpose of remitting money to be placed to any account of public revenue. (53 Vict. c. 8, s. 21.) (11) Coupon or warrant for interest attached to and issued with any security, or coupon or warrant for interest attached to

and issued with any agreement or memorandum for the renewal or extension of time for payment of a security, or (57 & 58 Vict., 1894, s. 40) a coupon for interest, as above defined, being one of a set of coupons, whether issued with the security, or subsequently issued in a sheet.

BILL of LADING of or for any goods, merchandise or effects to be exported or carried coastwise £0 0 6

Not to be stamped after execution thereof.

Every person who makes or executes any bill of lading not duly stamped shall incur a fine of fifty pounds.

BILL of SALE. See *Conveyance*; and also *Mortgage*, &c.

A bill of sale is not to be registered under any Act for the time being in force relating to the registration of Bills of Sale, unless the original, duly stamped, is produced to the proper officer.

[For Table of Fees, see Paper on Bills of Sale. *Post.*]

BOND for securing the payment or repayment of money, or the transfer or retransfer of stock. See *Mortgage* and *Marketable Security*, &c.

Bond in relation to any annuity upon the original creation and sale thereof. See *Conveyance on Sale*.

Bond, Covenant, or Instrument of any kind whatsoever. (1) Being the only or principal or primary security for any annuity (except upon the original creation thereof by way of sale or security, and except a superannuation annuity), or of any sum or sums of money at stated periods, not being interest for any principal sum secured by a duly stamped instrument, nor rent reserved by a lease or tack.

For a definite and certain period, so that the total amount to be ultimately payable can be ascertained. *The same ad valorem duty as a bond or covenant for such total amount.*

For the term of life or any other indefinite period. For every £5, and also for any fractional part of £5, of the annuity or sum periodically payable £0 2 6

(2) Being a collateral or auxiliary or additional or substituted security for any of the above-mentioned purposes where the principal or primary instrument is duly stamped. Where the total amount to be ultimately payable can be ascertained, *the same ad valorem duty as a bond or covenant of the same kind for such total amount.*

In any other case, for every £5, and also for any fractional part of £5, of the annuity or sum periodically payable £0 0 6

Bond given pursuant to the directions of any Act, or by the directions of the Commissioners of Customs, or to any of their officers, for or in respect of any of the duties of customs or excise, or for preventing frauds or evasions thereof, or for any other matter or thing relating thereto.

Where the penalty of the bond does not exceed £150, *the same ad valorem duty as a bond for the amount of the penalty.*

And in any other case £0 5 0

Exemption.—Bond given as aforesaid upon or with relation to the receiving or obtaining, or for entitling any person to receive or obtain any drawback of any duty, customs or excise, for or in respect of any goods, wares or merchandise exported or shipped to be exported from the United Kingdom to any parts beyond the seas, or upon or in relation to the obtaining of any debenture or certificate for entitling any person to receive any such drawback as aforesaid.

By sec. 5 Finance Act, 1906, bonds given in respect of the removal, transhipment, exportation, carriage, coastwise or shipment as stores of any goods shall be exempt.

Bond on obtaining letters of administration in England or Ireland, or a confirmation of testament in Scotland £0 5 0

Exemptions.—(1) Bond given by the widow, mother, child, father, mother, brother or sister of any common seaman, marine or soldier dying in the service of His Majesty, his heirs or successors. (2) Bond given by any person where the estate to be administered does not exceed £100 in value.

Bond of any kind whatsoever not specifically charged with any duty, where the amount limited to be recoverable does not exceed £300, *the same ad valorem duty as a bond for the amount limited.*

In any other case £0 10 0

Bond, accompanied with a deposit of title deeds for making a mortgage, wadset or other security on any estate or property therein comprised. See *Mortgage*, &c.

Bond, Declaration or other Deed or Writing for making redeemable any disposition, assignation or tack, apparently absolute, but intended only as a security. See *Mortgage*, &c.

Bonds given on account of a Building Society are exempt from duty.

CAPITAL. See *Company*, and see *Loan Capital*.

CERTIFICATE to be taken out yearly.

(1) By every person admitted or inrolled in England or Ireland as a solicitor, or in Scotland as a law agent or writer to the signet, or in any part of the United Kingdom as a notary public. (2) By every other legally qualified person who carries on business in England or Ireland as a conveyancer, special pleader or draftsman in equity, and is obliged by law to take out such a certificate. If such person practises or carries on his business in England within ten miles from the General Post Office, in the city of London; in Scotland, within the city or shire of Edinburgh; in Ireland, in the city of Dublin or within three miles therefrom. If he has been admitted or inrolled, or has carried on business for three years or upwards £9 0 0

In England, Scotland or Ireland, beyond the above-mentioned limits £6 0 0

If not so long admitted, &c., half the above duties.

(1) Every person who in any part of the United Kingdom—

Directly or indirectly acts or practises as a solicitor or law agent in any court, or as a notary public, without having in force at the time a duly stamped certificate; or on applying for his certificate does not truly specify the facts and circumstances upon which the amount of duty chargeable upon the certificate depends, shall incur a fine of fifty pounds, and shall be incapable of maintaining any action or suit for the recovery of any fee, reward, or disbursement on account of or in relation to any act or proceeding done or taken by him in any such capacity.

Every person in whose name, either alone or together with any other person, any proceeding is taken in any court, shall, unless the proceeding is set aside by the court as irregular, or unless the contrary is otherwise satisfactorily proved, be deemed to have acted in the proceeding.

Nothing in this Act shall require a stamped certificate to be taken out by a person who is by law authorized to act as solicitor of a public department without admission, or by any assistant or clerk or officer appointed to act under the direction of such solicitor.

Every person who (not being a barrister, or a duly certificated solicitor, law agent, writer to the signet, notary public, conveyancer, special pleader or draftsman in equity), either directly or indirectly, for or in expectation of any fee, gain or reward, draws or prepares any instrument relating to real or personal estate, or any proceedings in law or equity, shall incur a fine of fifty pounds.

Provided as follows:—

This section does not extend to—

- Any public officer drawing or preparing instruments in the course of his duty: or
- Any person employed merely to engross any instrument or proceeding.

The expression "instrument" in this section does not include—

- A will or other testamentary instrument; or
- An agreement under hand only; or
- A letter or power of attorney; or
- A transfer of stock containing no trust or limitation thereof.

CHARTER of resignation, or of confirmation, or of novodamus, or upon appraising, or upon a decret of adjudication, or sale of any lands or other heritable subjects in Scotland ... £0 5 0

CHARTER-PARTY, or any agreement of contract for the charter of any ship or vessel, or any memorandum, letter or other writing, between the captain, master or owner of any ship or vessel, and any other person, for or relating to the freight or conveyance of any money, goods or effects on board such ship or vessel £0 0 6

The duty may be denoted by an adhesive stamp, to be cancelled by the person by whom the instrument is last executed, or by whose execution it is completed.

Where a charter-party is first executed out of the United Kingdom without being duly stamped, any party thereto may, within ten days after it has been first received in the United Kingdom, and before it has been executed by any person in the United Kingdom, affix thereto an adhesive stamp denoting the duty chargeable thereon, and at the same time cancel such adhesive stamp, and the instrument when so stamped shall be deemed duly stamped.

A charter-party may be stamped with an impressed stamp after execution upon the following terms: that is to say—(1) Within seven days after the first execution thereof, on payment of the duty and a penalty of four shillings and sixpence. (2) After seven days, but within one month after the first execution thereof, on payment of the duty and a penalty of ten pounds; and shall not in any other case be stamped with an impressed stamp.

COMMISSION to act as a notary public in Scotland. See *Faculty*.

Commission in the nature of a power of attorney in Scotland. See *Letter or Power of Attorney*.

COMMISSION of LUNACY £0 5 0

COMPANY, Fees and stamps on registration of.

On a Company with a Capital of	Fee on Memorandum of Association.	Duty on Notice of Increased Capital
£2,000 or less ...	£2 0 0	
Over £2,000 & not above £3,000...	3 0 0	
" 3,000 " 4,000...	4 0 0	
" 4,000 " 5,000...	5 0 0	
" 5,000 " 6,000...	5 5 0	
" 6,000 " 7,000...	5 10 0	
" 7,000 " 8,000...	5 15 0	
" 8,000 " 9,000...	6 0 0	
" 9,000 " 10,000...	6 5 0	
" 10,000 " 11,000...	6 10 0	
" 11,000 " 12,000...	6 15 0	
" 12,000 " 13,000...	7 0 0	
" 13,000 " 14,000...	7 5 0	
" 14,000 " 15,000...	7 10 0	
" 15,000 " 16,000...	7 15 0	
" 16,000 " 17,000...	8 0 0	
" 17,000 " 18,000...	8 5 0	
" 18,000 " 19,000...	8 10 0	
" 19,000 " 20,000...	8 15 0	
For every additional £1,000 or part of £1,000 up to £100,000 ...	0 5 0	
Is. for each £1,000 after the first up to £250,000, which makes the maximum fee of £50.	£100,000	

On the nominal capital or increased capital, 6s. for each £100, or part of £100. (Sec. 7, Finance Act, 1899.)

Duty on Memorandum of Association—A Deed Stamp of 10s.

Duty on Articles of Association—A Deed Stamp of 10s. and fee of 5s.

CONDITIONAL SURRENDER of any copyhold or customary estate by way of mortgage. See *Mortgage, &c.*

CONTRACT for sale of business, &c. See *Conveyance*.

CONTRACT NOTE for or relating to the sale or purchase of any stock or marketable security of the value of £5, and not exceeding £100 £0 0 1
Exceeding £100 0 1 0

(1) The duty of one penny and one shilling on a contract note may be denoted by an adhesive stamp, appropriated to a contract note, and such stamp or stamps is or are to be cancelled by the person by whom the note is executed.

(2) Every person who makes or executes any contract note chargeable with duty, and not being duly stamped, shall incur a fine of twenty pounds.

(3) No broker, agent, or other person shall have any legal claim to any charge for brokerage, commission or agency, with reference to the sale or purchase of any stock or marketable security of the value of five pounds or upwards, mentioned or referred to in any contract note, unless such note is duly stamped.

By Revenue Act, 1898, the above shall apply where a person required to make, execute and transmit a contract note fails to do so, in the same manner as if he had made, executed and transmitted a contract note not duly stamped.

CONVEYANCE or TRANSFER, whether on sale or otherwise—

(1) Of any stock of the Bank of England £0 7 9

(2) Of any stock of the Government of Canada inscribed in books kept in the United Kingdom, or of any Colonial stock to which the Colonial Stock Act, 1877, applies—

For every £100, and also for any fractional part of £100 of the nominal amount of stock transferred 0 2 6
Unless the duty has been compounded for, in which case the stock is exempt.

Conveyance or Transfer on sale of any property (*except such stock as aforesaid*), where the amount or value of the consideration for the sale does not exceed £5 £0 0 6

Exceeds £5 and does not exceed £10 ...	0 1 0
" 10 " "	0 1 6
" 15 " "	0 2 0
" 20 " "	0 2 6
" 25 " "	0 5 0
" 50 " "	0 7 6
" 75 " "	0 10 0
" 100 " "	0 12 6
" 125 " "	0 15 0
" 150 " "	0 17 6
" 175 " "	1 0 0
" 200 " "	1 2 6
" 225 " "	1 5 0
" 250 " "	1 7 6
" 275 " "	1 10 0
" 300, for every £50, and also for any fractional part of £50, of such amount or value ...	0 5 0

The term "conveyance on sale" includes every instrument, and every decree or order of any court or of any commissioners, whereby any property or any estate or interest in any property upon the sale thereof is transferred to or vested in a purchaser, or any other person on his behalf or by his direction. By section 6, Finance Act, 1898, it also includes a decree or order for, or having the effect of an order for, foreclosure. Provided that the ad valorem stamp duty upon any such decree or order shall not exceed the duty on a sum equal to the value of the property to which the decree or order relates, and where the decree or order states that value that statement shall be conclusive for the purpose of determining the amount of the duty; and where ad valorem stamp duty is paid upon such decree or order, any conveyance following upon such decree or order shall be exempt from the ad valorem stamp duty.

Where any part of the consideration consists of any stock or marketable security, such conveyance is to be charged with ad valorem duty in respect of the value of such stock or security.

Where any part of the consideration consists of any security, not being a marketable security, such conveyance is to be charged with ad valorem duty in respect of the amount due on the day of the date thereof for principal and interest upon such security.

Where any part of the consideration consists of money payable periodically for a definite period, not exceeding 20 years, so that the total amount to be paid can be previously ascertained, such conveyance is to be charged in respect of such consideration with ad valorem duty on such total amount.

Where any part of the consideration consists of money payable periodically in perpetuity for a definite period exceeding 20 years, or for any indefinite period not terminable with life, such conveyance is to be charged in respect of such consideration with ad valorem duty on the total amount which will or may, according to the terms of sale, be payable during the period of twenty years next after the day of the date of such instrument.

Where the consideration, or any part of the consideration for a conveyance on sale consists of money payable periodically during any life or lives, such conveyance is to be charged in respect of such consideration with ad valorem duty on the amount which will or may, according to the terms of sale, be payable during the period of twelve years next after the day of the date of such instrument.

Provided that no conveyance on sale chargeable with ad valorem duty in respect of any periodical payments, and containing also provision for securing such periodical payments, is to be charged with any duty whatsoever in respect of such

provision, and no separate instrument made in any such case for securing such periodical payments is to be charged with any higher duty than ten shillings.

Where any property is conveyed to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, the debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with ad valorem duty. (*See also sec. 8, Finance Act, 1898, ante.*)

Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts or parcels by different instruments, the consideration is to be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part or parcel is set forth in the conveyance relating thereto, and such conveyance is to be charged with ad valorem duty in respect of such distinct consideration.

Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts or parcels by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part or parcel is to be charged with ad valorem duty in respect of the distinct part of the consideration therein specified.

Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance is to be charged with ad valorem duty in respect of the consideration moving from the sub-purchaser.

Where a purchaser having contracted for the purchase of any property, but not having obtained a conveyance, contracts to sell the whole, or any part or parts thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts and parcels, the conveyance of each part or parcel is to be charged with ad valorem duty in respect only of the consideration moving from the sub-purchaser thereof, without regard to the amount or value of the original consideration.

Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with ad valorem duty in respect of the consideration moving from him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable only with such other duty as it may be liable to, but the last-mentioned duty shall not exceed the ad valorem duty.

A conveyance on sale made for any consideration in respect whereof it is chargeable with ad valorem duty, and in further consideration of a covenant by the purchaser to make, or of his having previously made, any substantial improvement or addition to the property conveyed to him, or of any covenant relating to the subject-matter of the conveyance, is not chargeable, and shall be deemed not to have been chargeable, with any duty in respect of such further consideration. (*Finance Act, 1900.*)

Conveyance by Personal Representative of a deceased person under Part I. of the Land Transfer Act, 1897..... £0 10 0

Conveyance or Transfer by way of security of any property (*except such stock as aforesaid*) or of any security. *See Mortgage, Marketable Security, &c.*

Conveyance or Transfer of any kind not hereinbefore described..... £0 10 0

Every instrument and every decree or order of any court or of any commissioners, whereby any property on any occasion, except a sale or mortgage, is transferred to or vested in any person, is chargeable with duty as a conveyance or transfer of property.

Provided that a conveyance or transfer made for effectuating the appointment of a new trustee is not to be charged with any higher duty than ten shillings. This also applies to any conveyance or transfer for effectuating the retirement of a trustee although no new trustee is appointed.

COPY or EXTRACT (*attested or in any manner authenticated*) of or from—(1) An instrument chargeable with any duty. (2) An original will, testament or codicil. (3) The probate or probate copy of a will or codicil. (4) Any letters of administration or any confirmation of a testament. (5) Any public register (*except any register of births, baptisms, marriages, deaths or burials*). (6) The books, rolls or records of any court. In the case of an instrument chargeable with duty not amounting to one shilling—the same duty as such instrument.

In any other case £0 1 0

An attested or otherwise authenticated copy or extract of or from—(1) An instrument chargeable with any duty. (2) An original will, testament or codicil. (3) The probate or probate copy of a will or codicil. (4) Letters of administration or a confirmation of a testament may be stamped at any time within fourteen days after the date of the attestation or authentication, on payment of the duty only.

Copy or Extract (*certified*) of or from any register of births, baptisms, marriages, deaths or burials £0 0 1

COPYHOLD and CUSTOMARY ESTATES. Instruments relating thereto. Upon a sale thereof. See *Conveyance on Sale*. Upon a mortgage thereof. See *Mortgage, &c.*

Upon a demise thereof. See *Lease or Tack*.

Upon any other occasion. Surrender or grant made out of court, or the memorandum thereof, and copy of court roll of any surrender or grant made in court £0 10 0

The copy of court roll of a surrender or grant made out of court shall not be admissible or available as evidence of the surrender or grant unless the surrender or grant, or the memorandum thereof, is duly stamped, of which fact the certificate of the steward of the manor on the face of such copy shall be sufficient evidence.

The entry upon the court rolls of a surrender or grant shall not be admissible or available evidence of the surrender or grant unless the surrender or grant, if made out of court, or the memorandum thereof, or the copy of court roll of the surrender or grant, if made in court, is duly stamped, of which fact the certificate of the steward of the manor in the margin of such entry shall be sufficient evidence.

No instrument is to be charged more than once with duty by reason of relating to several distinct tenements, in respect whereof several fines or fees are due to the lord or steward of the manor.

All the facts and circumstances affecting the liability to duty of the copy of court roll of any surrender or grant made in court, or the amount of duty with which any such copy of court roll is chargeable, are to be fully and truly stated in a note to be delivered to the steward of the manor before the surrender or grant is made.

The steward of every manor shall refuse to accept in court any surrender, or to make in court any grant, until such a note as is required by the last preceding section has been delivered to him; or, To enter on the court rolls, or accept any presentment of, or admit any person to be tenant under or by virtue of any surrender or grant made out of court, or any deed which is not duly stamped; And in any case in which he does not so refuse shall incur a fine of fifty pounds.

If any person, with intent to defraud His Majesty, makes in court any surrender before such a note as aforesaid has been delivered to the steward of the manor, or being employed or concerned in or about the preparation of any such note as aforesaid, neglects or omits fully and truly to state therein all the above-mentioned facts and circumstances, he shall incur a fine of fifty pounds.

The steward of every manor shall, within four months from the day on which any surrender or grant is made in court, make out a duly stamped copy of court roll of such surrender or grant, and have the same ready for delivery to the person entitled thereto, and if he neglects so to do shall incur a fine of fifty pounds; and the duty payable in respect of such copy of court roll shall be a debt to His Majesty, her heirs or successors, from such steward, whether he shall have received it or not, and shall be recoverable by the summary means provided for the recovery of duties received and not applied, and if he has not received the duty the same shall also be a debt to His Majesty, her heirs or successors, from the party entitled to such copy, and recoverable from him in manner aforesaid.

The steward of any manor may, before he accepts in court any surrender or makes in court any grant, demand and insist on the payment of his lawful fees in relation to the surrender or grant, together with the duty payable on the copy of court roll thereof, and may refuse to proceed in any such matter or to deliver such copy of court roll to any person until such fees and duty are paid.

COUNTERPART. See *Duplicate*.

COVENANT for securing the payment or repayment of money, or the transfer or re-transfer of stock. See *Mortgage, &c.*

Covenant in relation to any annuity upon the original creation and sale thereof. See *Conveyance on Sale*.

Covenant in relation to any annuity (*except upon the original creation and sale thereof*) or to other periodical payments.

Covenant. Any separate deed of covenant (*not being an instrument chargeable with ad valorem duty as a conveyance on sale or mortgage*) made on the sale or mortgage of any property, and relating solely to the conveyance or enjoyment of, or the title to, the property sold or mortgaged, or to the production of the muniments of title relating thereto, or to all or any of the matters aforesaid.

Where the ad valorem duty in respect of the consideration or mortgage money does not exceed 10s., a duty equal to the amount of such ad valorem duty.

In any other case.....£0 10 0

DEBENTURE for securing the payment or repayment of money or the transfer or re-transfer of stock. See *Mortgage and Marketable Security, &c.*

DECLARATION of any use or trust of or concerning any property by any writing, not being a will or an instrument chargeable with ad valorem duty as a settlement£0 10 0

Declaration (Statutory). See *Affidavit*.

Declaration enlarging a long term into a fee simple, whether contained in the conveyance or made by separate deed£0 10 0

DEED whereby any real burden is declared or created on lands, or heritable subjects in Scotland. See *Mortgage, &c.*

Deed containing an obligation to infest any person in heritable subjects in Scotland under a clause of reversion, as a security for money. See *Mortgage, &c.*

Deed containing an obligation to infest or seize in an annuity, to be uplifted out of heritable subjects in Scotland. See *Bond, Covenant, &c.*

Deed of any kind whatsoever, not described in this schedule£0 10 0

DEFEAZANCE. Instrument of defeazance of any conveyance, transfer, disposition, assignation or tack apparently absolute, but intended only as a security for money or stock. See *Mortgage*.

DELIVERY ORDER.....£0 0 1

This duty is no longer chargeable. See sec. 5, Finance Act, 1905.

DEPOSIT of title deeds. See *Mortgage* and *Equitable Mortgage*.

DEPUTATION or APPOINTMENT of a gamekeeper£0 10 0

DISSOLUTION of PARTNERSHIP. If deed contains covenant by remaining partners to pay the debts of Firm, Conveyance ad val. duties must be paid on the outgoing partner's share in addition to duty on the consideration-money paid.

The authorities have now decided that if the outgoing partner's share of the floating assets amount to or exceeds the amount of his share of trade liabilities, not to charge ad val. duty on the retiring partner's share of the latter.

DUPLICATE or COUNTERPART of any instrument chargeable with any duty.

Where such duty does not amount to 5s., the same duty as the original instrument.

In any other case.....£0 5 0

The duplicate or counterpart of an instrument chargeable with duty (except the counterpart of an instrument chargeable as a lease, such counterpart not being executed by or on behalf of any lessor or grantor) is not to be deemed duly stamped unless it is stamped as an original instrument, or unless it appears by some stamp impressed thereon that the full and proper duty has been paid upon the original instrument of which it is the duplicate or counterpart.

EQUITABLE MORTGAGE. See *Mortgage, &c.*

ESTATE DUTY. By section 12 of the Finance Act, 1907 (amending sec. 17 of the Finance Act, 1894), a duty at the following rates on the estate

of persons dying is imposed on or after 19th April, 1907.

Where the Principal Value of the Estate		Estate Duty shall be payable at the Rate per cent. of
Exceeds	and does not exceed	
£100	£500	£1
500	1,000	£2
1,000	10,000	£3
10,000	25,000	£4
25,000	50,000	£4 10s.
50,000	75,000	£5
75,000	100,000	£5 10s.
100,000	150,000	£6
150,000	250,000	£7
250,000	500,000	£8
500,000	750,000	£9
750,000	1,000,000	£10
1,000,000	1,500,000	£10 on £1,000,000 and £11 on the remainder.
1,500,000	2,000,000	£10 on £1,000,000 and £12 on the remainder.
2,000,000	2,500,000	£10 on £1,000,000 and £13 on the remainder.
2,500,000	3,000,000	£10 on £1,000,000 and £14 on the remainder.
3,000,000	...	£10 on £1,000,000 and £15 on the remainder.

Where the gross value of the property, real and personal, settled and not settled, in respect of which Estate duty is payable on the death of the deceased (exclusive of property settled otherwise than by the will of the deceased) does not exceed £300, a fixed duty of 30s., and where the gross value of such property does not exceed £500, a fixed duty of 50s. may be paid, instead of the ad valorem duty according to the scale. The payment of the fixed duty covers the Settlement Estate duty under the will.

EXCHANGE or EXCAMBION. Instruments effecting.

In the case of a sum of money over £100 being paid for equality, the same ad val. duty as a conveyance.

In any other case.....£0 10 0

Where upon the exchange of any real or heritable property for any other real or heritable property, or upon the partition or division of any real or heritable property, any consideration exceeding in amount or value £100 is paid or given, or agreed to be paid or given, for equality, the principal or only instrument whereby the exchange or partition or division is effected is to be charged with the same ad valorem duty as a conveyance on sale for the consideration, and with that duty only; and where in any such case there are several instruments for completing the title of either party, the principal instrument is to be ascertained, and the other instruments are to be charged with duty in the manner hereinbefore provided in the case of several instruments of conveyance.

EXEMPLIFICATION or CONSTAT under the Great Seal of the United Kingdom of Great Britain and Ireland, of any letters patent or grant made or to be made by His Majesty, or by any of his Royal predecessors, of any honour, dignity, promotion, franchise, liberty or privilege, or of any lands, office or other thing whatsoever.....£5 0 0

Exemplification under the seal of any court in England or Ireland of any record or proceeding therein £3 0 0

FACULTY, LICENCE, COMMISSION or DISPENSATION for admitting or authorizing any person to act as a notary public—
In England £30 0 0
In Scotland or Ireland 20 0 0

Faculty or Dispensation of any other kind—
In England £30 0 0
In Ireland 25 0 0

FURTHER CHARGE or FURTHER SECURITY. See *Mortgage, &c.*

GRANT or WARRANT of PRECEDENCE to take rank among nobility, under the sign-manual of His Majesty £100 0 0

GRANT or LETTERS PATENT under the Great Seal of the United Kingdom of Great Britain and Ireland, or of the Great Seal of Ireland, or the Seal of the Duchy or County Palatine of Lancaster, or under the Seal kept and used in Scotland in place of the Great Seal formerly used there.

(1) Of the honour or dignity of a duke £350 0 0
Of the honour or dignity of a marquis 300 0 0
Of the honour or dignity of an earl 250 0 0
Of the honour or dignity of a viscount 200 0 0
Of the honour or dignity of a baron 150 0 0
Of the honour or dignity of a baronet 100 0 0

(2) Of a congé d'élire to any dean and chapter for the election of an archbishop or bishop.
(3) Of the Royal Assent to, or signification of, the election made by any dean and chapter, or of the nomination and presentation by His Majesty, in default of such election of any person to be an archbishop or bishop. (4) Of or for the restitution of the temporalities to any archbishop or bishop. (5) Of any other honour, dignity or promotion whatsoever. (6) Of any franchise, liberty, or privilege to any person or body politic or corporate £30 0 0

GRANT or LICENCE under the sign-manual to take and use a surname and arms, or a surname only, in compliance with the injunctions of any will or settlement... £50 0 0
Upon any voluntary application 10 0 0

Grant of arms or armorial ensigns only, under the sign-manual, or by any of the Kings of Arms of England, Scotland or Ireland £10 0 0

Grant of copyhold or customary estates. See *Conveyance, Copyhold.*

Grant of the custody of the person or estate of any lunatic £3 0 0

HIRE PURCHASE AGREEMENTS.—Any agreement for or relating to the supply of goods on hire, whereby the goods in consideration of periodical payments will or may become the property of the person to whom they are supplied, shall be charged with stamp duty as an agreement, or, if under seal (or in Scotland with a clause of registration), as a deed, as the case requires.

INSURANCE. See *Policy.*

LEASE or TACK.

For any definite term not exceeding a year; or of any dwelling-house, or part of a dwelling-house, at a rent not exceeding the rate of £10 per annum £0 0 1

For any definite term less than a year—

Of any furnished dwelling-house or apartments where the rent for such term exceeds £25. £0 2 6

Of any lands, tenements or heritable subjects except or otherwise than aforesaid, the same duty as a lease for a year at the rent reserved for the definite term.

For any other definite term or for any indefinite term—of any lands, tenements or heritable subjects, where the consideration, or any part of the consideration, moving either to the lessor or to any other person, consists of any money, stock or security, in respect of such consideration, the same duty as a conveyance on a sale for the same consideration. Where the consideration or any part of the consideration is any rent: In respect of such consideration: If the rent, whether reserved as a yearly rent or otherwise, is at a rate or average rate:—

	If the term does not exceed 35 years, or is indefinite.	If the term exceeds 35 years but does not exceed 100 years.	If the term exceeds 100 years.
	£ s. d.	£ s. d.	£ s. d.
Not exceeding £5	0 0 6	0 3 0	0 6 0
£5	0 1 0	0 6 0	0 12 0
10	0 1 6	0 9 0	0 18 0
15	0 2 0	0 12 0	1 4 0
20	0 2 6	0 15 0	1 10 0
25	0 5 0	1 10 0	3 0 0
50	0 7 6	2 5 0	4 10 0
75	0 10 0	3 0 0	6 0 0
100, for every full sum of £50, and also for any fractional part of £50 thereof ...	0 5 0	1 10 0	3 0 0

Of any other kind whatsoever not hereinbefore described £0 10 0

AN AGREEMENT for a LEASE or TACK, or with respect to the letting of any lands, tenements, or heritable subjects for any term not exceeding thirty-five years, or for any indefinite term, is to be charged with the same duty as if it were an actual lease or tack made for the term and consideration mentioned in the agreement. A lease or tack made subsequently to, and in conformity with, such an agreement, duly stamped, is to be charged with the duty of sixpence only.

Where the consideration, or any part of the consideration, for which a lease or tack is granted, or agreed to be granted, consists of any produce or other goods, the value of such produce or goods is to be deemed a consideration in respect of which the lease or tack or agreement is chargeable with ad valorem duty, and where it is stipulated that the value of such produce or goods is to amount at least to, or is not to exceed a given sum, or where the lessee is specially charged with, or has the option of paying after, any permanent rate of conversion, the value of such produce or goods is, for the purpose of assessing the ad valorem duty, to be estimated at such given sum, or according to such permanent rate. A lease or tack or agreement for a lease or tack made either entirely or partially for any such consideration, if it contains a statement of the value of such consideration, and is stamped in accordance with such statement, is, so far as regards the subject-matter of such statement, to be deemed duly stamped, unless

or until it is otherwise shown that such statement is incorrect, and that the lease or tack or agreement is in fact not duly stamped.

A lease or tack, or agreement for a lease or tack, or with respect to any letting, is not to be charged with any duty in respect of any penal rent, or increased rent in the nature of a penal rent, thereby reserved or agreed to be reserved or made payable, or by reason of being made in consideration of the surrender or abandonment of any existing lease, tack or agreement of or relating to the same subject-matter. A lease made for any consideration in respect whereof it is chargeable with ad valorem duty, and in further consideration either of a covenant by the lessee to make, or of his having previously made, any substantial improvement of or addition to the property demised to him, or of any covenant relating to the matter of the lease, is not to be charged with any duty in respect of such further consideration. No lease for a life or lives not exceeding three, or for a term of years determinable with a life or lives not exceeding three, and no lease for a term absolute not exceeding twenty-one years, granted by an ecclesiastical corporation aggregate or sole, is to be charged with any higher duty than thirty-five shillings. A lease for a definite term exceeding thirty-five years granted under the "Trinity College (Dublin) Leasing and Perpetuity Act, 1851," is not to be charged with any higher duty than would have been chargeable thereon if it had been a lease for a definite term not exceeding thirty-five years. An instrument whereby the rent reserved by any other instrument chargeable with duty, and duly stamped as a lease or tack is increased, is not to be charged with duty otherwise than as a lease or tack in consideration of the additional rent thereby made payable.

The duty upon an instrument chargeable with duty as a lease or tack of—Any dwelling-house or part of a dwelling-house for a definite term not exceeding a year, at a rent not exceeding the rate of ten pounds per annum; any furnished dwelling-house or apartments for any definite term less than a year; or upon the duplicate or counterpart of any such instrument, may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is first executed.

Every person who executes or prepares, or is employed in preparing any such instrument (except letters or correspondence), and which is not, at or before the execution thereof, duly stamped, shall incur a fine of five pounds.

LETTER of ALLOTMENT or LETTER of RENUNCIATION.—Any other document having the effect of a letter of allotment—Of any share of any company or proposed company. In respect of any loan raised or proposed to be raised by any company or proposed company, or by any municipal body or corporation, issued or delivered in the United Kingdom, of any share of any foreign or colonial company or proposed company, or in respect of any loan raised or proposed to be raised by or on behalf of any foreign or colonial state, government, municipal body, corporation or company, where the nominal amount allotted is under five pounds £0 0 1
Five pounds and over 0 0 6

AND SCRIP CERTIFICATE, scrip or other document—Entitling any person to become the proprietor of any share of any company or proposed company, issued or delivered in the United Kingdom, and entitling any person to become the proprietor of any share of any foreign or colonial company or proposed company. Denoting, or intended to denote, the

right of any person as a subscriber in respect of any loan raised or proposed to be raised by any company or proposed company, or by any municipal body or corporation, issued or delivered in the United Kingdom, and denoting, or intended to denote, the right of any person as a subscriber in respect of any loan raised or proposed to be raised by or on behalf of any foreign or colonial state, government, municipal body, corporation or company £0 0 1

Every person who executes, grants, issues or delivers out any document chargeable with duty as a letter of allotment, letter of renunciation or scrip certificate, or as scrip, before the same is duly stamped, shall incur a fine of twenty pounds.

The stamp duty of one penny or sixpence on a letter of renunciation may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the letter of renunciation is executed.

LETTER or POWER of ATTORNEY and COMMISSION, FACTORY MAN-DATE, or other instrument in the nature thereof—

For the sole purpose of appointing or authorizing a proxy to vote at any one meeting at which votes may be given by proxy, *whether the number of persons named in such instrument be one or more* £0 0 1

By any petty officer, seaman, marine or soldier serving as a marine, or his representatives, for receiving prize money or wages £0 1 0

For the receipt of the dividends or interest of any stock—where made for the receipt of one payment only £0 1 0

In any other case 0 5 0

For the receipt of any sum of money, or any bill of exchange or promissory note for any sum of money not exceeding £20, or any periodical payments not exceeding the annual sum of £10 (*not being hereinbefore charged*) £0 5 0

For the sale, transfer, or acceptance of any of the Government or Parliamentary stocks or funds where the nominal amount of the stocks or funds does not exceed £100 £0 2 6

In any other case 0 10 0

Of any other kind whatsoever not hereinbefore described £0 10 0

Exemptions.—Letter or power of attorney for the receipt of dividends of any definite and certain share of the Government or Parliamentary stocks or funds producing a yearly dividend of less than £3. Letter or power of attorney or proxy filed in the Court of Probate in England or Ireland, or in any ecclesiastical court.

Order, request or direction under hand only from the proprietor of any stock to any company, or to any officer of any company, or to any banker to pay the dividends or interest arising from the stock to any person therein named.

Every letter or power of attorney for the purpose of appointing a proxy to vote at a meeting, and every voting paper respectively charged with the duty of one penny, is to specify the day upon which the meeting at which it is intended to be used is to be held, and is to be available only at the meeting so specified, or any adjournment thereof. The duty of one penny may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is executed, and a letter or power of attorney or voting paper charged with the duty of one penny is not to be stamped after the execution thereof by any person, except where it has been first executed at any place out of the United Kingdom. Every person who makes

or executes, or votes or attempts to vote, under or by means of any such letter or power of attorney or voting paper, not being duly stamped, shall incur a fine of fifty pounds. Every vote given or tendered under the authority or by means of any such letter or power of attorney or voting paper, not being duly stamped, shall be void.

A letter or power of attorney for the sale, transfer or acceptance of any of the Government or Parliamentary stocks or funds, duly stamped for that purpose, is not to be charged with any further duty by reason of containing an authority for the receipt of the dividends on the same stocks or funds.

LETTERS of MARQUE and REPRISAL £5 0 0

LICENCE for Marriage—Special—in England or Ireland £5 0 0
In England—not Special 0 10 0

Licence under the seal of any archbishop, bishop, chancellor or other ordinary, or by any ecclesiastical court in England or Ireland, or by any presbytery or other ecclesiastical power in Scotland—To hold the office of lecturer, reader, chaplain, church clerk, chapel clerk, parish clerk or sexton; for licensing a building for the performance of Divine Service within an ecclesiastical district formed under the provisions of the New Parishes Act; for licensing any chapel for the solemnization of marriages therein, pursuant to the provisions of the Act 6 & 7 Will. IV. c. 85 £0 10 0
For any other purpose 2 0 0

Exemptions.—(1) Licence to perform Divine Service in any building while church is under repair, &c., or for convenience of distant inhabitants. (2) Licence to stipendiary curate wherein annual amount of stipend is specified. (3) Licence to preach, &c. (not being licence to hold offices in No. 1 ante), and with no salary or emolument attached. (4) Licence for licensing or authorizing any matter relating to a consecrated building or ground, or anything to be constructed or altered therein or to be removed therefrom. (4) Vict. c. 15, s. 27.) (5) Licence to hold a perpetual curacy.

LIMITED LIABILITY COMPANIES.
See *Company*.

LIMITED PARTNERSHIPS.
See *Partnerships*.

LOAN CAPITAL.

Where any local authority, corporation, company, or body of persons formed or established in the United Kingdom propose to issue any loan capital, they shall, before the issue thereof, deliver to the Commissioners a statement of the amount proposed to be secured by the issue.

Subject to the provisions of this section every such statement shall be charged with an ad valorem stamp duty of two shillings and sixpence for every hundred pounds and any fraction of a hundred pounds over any multiple of a hundred pounds of the amount proposed to be secured by the issue, and the amount of the duty shall be a debt due to His Majesty.

The duty under this section shall not be charged to the extent to which it is shown to the satisfaction of the Commissioners that the stamp duty payable in respect of a mortgage or marketable security has been paid on any trust deed or other document securing the loan capital proposed to be issued.

If any local authority, corporation, company, or body of persons neglect to deliver a statement,

or fail to pay the duty in compliance with this section, that local authority, corporation, company, or body of persons, shall be liable to pay to His Majesty, in addition to the duty, a sum equal to ten per cent. upon the amount of the duty, and a like sum for every month after the first month during which the neglect or failure continues.

In this section the expression "loan capital" means any debenture stock, county stock, corporation stock, municipal stock, or funded debt, by whatever name known, or any capital raised by any local authority, corporation, company, or body of persons formed or established in the United Kingdom, which is borrowed, or has the character of borrowed money, whether it is in the form of stock or in any other form, but does not include any county council or municipal corporation bills repayable not later than twelve months from their date or any overdraft at the bank or other loan raised for a merely temporary purpose, for a period not exceeding twelve months, and the expression "local authority" includes any county council, municipal corporation, district council, dock trustees, harbour trustees, or other local body by whatever name called.

Where it is shown to the satisfaction of the Commissioners that the loan capital issued by any local authority, corporation, company or body of persons in respect of which a statement has, after the 9th August, 1907, been delivered to the Commissioners, has been wholly or partly applied for the purpose of the conversion or consolidation of then existing loan capital, that authority, corporation, company, or body of persons, as the case may be, shall be entitled to repayment in respect of the duty charged on the statement so delivered at the rate of two shillings for every hundred pounds of the capital to which the statement relates which is so shown to have been applied for the purpose of the conversion or consolidation of then existing loan capital; but this section shall not apply to any duty payable in respect of a mortgage or marketable security which has been paid on any trust deed or other document securing the loan capital which has been issued.

MARKETABLE SECURITY.

Marketable security (a) being a colonial government security, or (b) being a security not transferable by delivery, or (c) being a security transferable by delivery, and bearing date or signed before or on the 6th day of August, 1885.

For or in respect of the money thereby secured (The same ad valorem duty according to the nature of the security as upon a mortgage.)

Transfer, Assignment, Disposition, or Assignment of a marketable security of any description; upon a sale thereof (see *Conveyance or Transfer on Sale*); upon a mortgage thereof (see *Mortgage of Stock or Marketable Security*); in any other case than a sale or mortgage £0 10 0

Marketable security (except a colonial government security), being a security transferable by delivery, and bearing date or signed or offered for subscription after the 6th day of August, 1885; for every £10, and also for any fractional part of £10, of the money thereby secured £0 1 0

Marketable security (except a colonial government security), being such security as last aforesaid, given in substitution for a like security duly stamped in conformity with the law in force at the time when it became subject to duty.

For every £20, and also for any fractional part of £20, of the money thereby secured £0 0 6

Every marketable security made or issued by or on behalf of any foreign State or Government, or foreign or colonial municipal body, corporation or company, being a security transferable by delivery, which is after the 1st day of August, 1899, assigned, transferred, or in any manner negotiated in the United Kingdom, and is not, under the law existing at the passing of this Act, chargeable with stamp duty as a marketable security transferable by delivery,

For every £10 and also for any fractional part of £10 of the money thereby secured ... £0 1 0

Every share warrant or stock certificate to bearer by means of which any share or stock of any company or body of persons formed or established out of the United Kingdom is, after the 1st day of August, 1899, assigned, transferred, or in any manner negotiated in the United Kingdom.

For every £10 and also for any fractional part of £10 of the nominal value of the share or stock to which the warrant or certificate relates £0 1 0

Every instrument to bearer, not being a share warrant or stock certificate to bearer charged under the foregoing provision, by means of which any share or stock of any company or body of persons formed or established out of the United Kingdom is, after the 1st day of August, 1899, assigned, transferred, or in any manner negotiated, in the United Kingdom,

For every £25 and also for every fractional part of £25 of the nominal value of the share or stock £0 0 3

For the purposes of the above the expression "share warrant to bearer" includes any instrument by whatever name called, having the like effect as a share warrant issued under the provisions of the Companies Act, 1867; and the expression "stock certificate to bearer" includes any instrument, by whatever name called, having the like effect as a stock certificate to bearer.

An instrument used for the purpose of assigning, transferring, or in any manner negotiating the right to any marketable security, share, or stock shall, if delivery thereof is by usage treated as sufficient for the purpose of a sale on the market, whether that delivery constitutes a legal assignment, transfer, or negotiation or not, be deemed a marketable security transferable by delivery, or an instrument to bearer, as the case may be, and the delivery thereof an assignment, transfer, or negotiation.

Marketable securities for the purpose of the charge of duty thereon include—

(a) A marketable security, made or issued by or on behalf of any company or body or persons corporate or unincorporate formed or established in the United Kingdom; and

(b) A marketable security by or on behalf of any foreign state or government, or foreign or colonial municipal body, corporation or company (hereinafter called a foreign security), bearing date or signed after the 3rd day of June, 1882—

(i) Which is made or issued in the United Kingdom; or

(ii) Which, though originally issued out of the United Kingdom, has been, after the 6th day of August, 1886, or is offered for subscription, and given or delivered to a subscriber in the United Kingdom; or

(iii) Which, the interest thereon being payable in the United Kingdom, is assigned, transferred, or in any manner negotiated in the United Kingdom; and

(c) A marketable security by or on behalf of any colonial government, which, if the borrower were a foreign government, would

be a foreign security (hereinafter called a colonial government security).

Every person who in the United Kingdom makes, issues, assigns, transfers, negotiates or offers for subscription any foreign security or colonial government security not being duly stamped, shall incur a fine of £20.

The Commissioners may at any time, without reference to the date thereof, allow any foreign security or colonial government security to be stamped without the payment of any penalty, upon being satisfied, in any manner that they may think proper, that it was not made or issued, and has not been transferred, assigned or negotiated within the United Kingdom.

Where under the power conferred by any Act any county council or municipal corporation issue bills repayable not later than twelve months from their date, those bills shall, notwithstanding that by the same or any other Act they are charged or secured on any property, fund, or rate, and that the statutory charge is referred to in the bills, be treated for the purpose of the Stamp Act, 1891, and the Acts amending that Act, as promissory notes and not as marketable securities.

MEMORIAL, to be registered pursuant to any Act for the time being in force relating to the public registering of deeds in England or Ireland. Where the instrument registered is chargeable with any duty not amounting to 2s. 6d., the same duty as the registered instrument.

In any other case £0 2 6

MORTGAGE BOND, DEBENTURE, COVENANT (except a marketable security, otherwise specially charged with duty), and **WARRANT** of ATTORNEY to confess and enter up judgment. Being the only or principal or primary security (other than an equitable mortgage) for the payment or repayment of money not exceeding £10 £0 0 3

Exceeding £10 and not exceeding £25 ... 0 0 8

" 25 0 0 1 3

" 50 0 0 2 6

" 100 0 0 3 9

" 150 0 0 5 0

" 200 0 0 6 3

" 250 0 0 7 6

" 300 for every £100, and also for any fractional part of £100 of such amount 0 2 6

Being a collateral, or auxiliary, or additional, or substituted security (other than an equitable mortgage), or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped, for every £100, and also of any fractional part of £100 of the amount secured £0 0 6 but the whole amount of the duty payable shall not exceed ten shillings.

Being an equitable mortgage for every £100, and any fractional part of £100 of the amount secured £0 1 0

Transfer, Assignment, Disposition, or Assignment of any mortgage bond, debenture or covenant (not being a marketable security), or of any money or stock secured by any such instrument, or by any warrant of attorney to enter up judgment, or by any judgment, for every £100, and also for any fractional part of £100 (including interest) of the amount transferred, assigned or disposed, exclusive of interest which is not in arrear £0 0 6

And also where any further money is added to the money already secured, the same duty as a principal security for such further money.

Reconveyance, release, discharge, surrender, re-surrender, warrant to vacate, or renunciation of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured,

for every £100, and also for any fractional part of £100, of the total amount or value of the money at any time secured £0 0 6

The term "mortgage" means a security by way of mortgage for the payment of any definite and certain sum of money advanced, due or forborne to be paid, or for the repayment of money to be thereafter lent, advanced or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be; and also conditional surrender by way of mortgage or further charge; also any conveyance of any lands, estate or property whatsoever in trust to be sold or otherwise converted into money, intended only as a security, and redeemable before the sale, except where such conveyance is made for the benefit of creditors; also any defeasance, declaration or writing apparently absolute, but intended only as a security; also any agreement, contract or bond, if under hand and seal, accompanied with a deposit of title deeds.

For the purpose of this Act the expression "equitable mortgage" means an agreement or memorandum, under hand only, relating to the deposit of any title deeds or instruments constituting or being evidence of the title to any property whatever (other than stock or marketable security), or creating a charge on such property.

A security for the transfer or re-transfer of any stock is to be charged with the same duty as a similar security for a sum of money equal in amount to the value of such stock; and a transfer, assignment disposition or assignation of any such security, and a reconveyance, release, discharge, surrender, resurrender, warrant to vacate or renunciation of any such security shall be charged with the same duty as an instrument of the same description relating to a sum of money equal in amount to the value of the stock.

A security for the payment or repayment of money to be lent, advanced or paid, or which may become due upon an account current, is to be charged, where the total amount secured is in any way limited, with the same duty as a security for the amount so limited. Where such total amount is unlimited, the security is to be available for such an amount only as the ad valorem duty impressed thereon extends to cover; but where any advance or loan is made in excess of the amount covered by that duty, the security shall for the purpose of stamp duty be deemed to be a new and separate instrument, bearing date on the day on which the advance or loan is made. Provided that no money to be advanced for the insurance of any property comprised in any such security against damage by fire, or for keeping up any policy of life insurance comprised in such security, or for effecting in lieu thereof any new policy, or for the renewal of any grant or ease of any property comprised in such security upon the dropping of any life whereon such property is held, shall be reckoned as forming part of the amount in respect whereof the security is chargeable with ad valorem duty.

No transfer of a duly stamped security, and no security by way of further charge, is to be charged with any duty by reason of containing any further security or any new covenant, proviso, power, stipulation or agreement in relation thereto, or any further assurance of the property comprised in the transferred or previous security.

Where any copyholds are mortgaged alone by means of a conditional surrender or grant, the ad valorem duty is to be charged on the surrender or grant if made out of court, or the memorandum thereof, and on the copy of court roll of the surrender or grant if made in court. Where any copyholds are mortgaged, together with other property, for

securing the same money or the same stock, the ad valorem duty is to be charged on the instrument relating to the other property, and the surrender or grant, or the memorandum thereof, or the copy of court roll of the surrender or grant, as the case may be, is not to be charged with any higher duty than 10s.

An instrument chargeable with ad valorem duty as a mortgage is not to be charged with any further duty by reason of the equity of redemption in the mortgaged property being thereby conveyed or limited in any other manner than to a purchaser, or in trust for or according to the direction of a purchaser.

MORTGAGE OF STOCK or MARKETABLE SECURITY. Under hand only. See *Agreement*. By deed. See *Mortgage*.

NOTARIAL ACT of any kind whatsoever (except a protest of a bill of exchange or promissory note, or any notarial instrument to be expedited and recorded in any register of sines) £0 1 0

The duty upon a notarial act, and upon the protest by a notary public of a bill of exchange or promissory note, may be denoted by an adhesive stamp, which is to be cancelled by the notary.

ORDER for the payment of money. See *Bill of Exchange*.

PARTITION or DIVISION — Instruments effecting. In case of a sum of money over £100 being paid for Equality, the same ad val. duty as a Conveyance, and such duty only. In any other case £0 10 0

PARTNERSHIPS LIMITED.

Fee payable on Registration £2 0 0
Statement of the amount contributed by a limited partner or of any increase in that amount. For each £100 or part thereof £0 5 0

PASSPORT £0 0 6

POLICY of LIFE INSURANCE.

Where the sum insured does not exceed £10 £0 0 1
Exceeds £10 but does not exceed £25 0 0 3
Exceeds £25 but does not exceed £500, for every full sum of £50, and also for any fractional part of £50, of the amount insured £0 0 6
Exceeds £500 but does not exceed £1,000, for every full sum of £100, and also for any fractional part of £100, of the amount insured £0 1 0
Exceeds £1,000, for every full sum of £1,000, and also for any fractional part of £1,000, of the amount insured £0 10 0

POLICY of INSURANCE against ACCIDENT and POLICY of INSURANCE for any payment agreed to be made during the sickness of any person, or his incapacity from personal injury or by way of indemnity against loss or damage of or to any property £0 0 1

The duty of one penny upon a policy of insurance or life insurance may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the policy is first executed.

POLICY of SEA INSURANCE. (1)

Where the premium or consideration does not exceed the rate of 2s. 6d. per centum of the sum insured £0 0 1

(2) In any other case—

(a) For or upon any voyage—
In respect of every full sum of £100, and also any fractional part of £100 hereby insured £0 0 3

(b) For time—
In respect of every full sum of £100, and also any fractional part of £100 thereby insured—

Where the insurance shall be made for any time not exceeding six months ... £0 0 3

Where the insurance shall be made for any time exceeding six months and not exceeding twelve months ... £0 0 6

Policies containing a continuation clause liable to 6d. additional duty.

POWER of ATTORNEY. See *Letter of Attorney*.

PROCURATION, deed or other instrument of £0 10 0

PROBATE, ADMINISTRATION or ACCOUNT DUTY. See *Estate Duty*.

PROMISSORY NOTE. See *Bill of Exchange*.

PROTEST of any bill of exchange or promissory note—Where the duty on the bill or note does not exceed 1s., *the same duty as the bill or note*. In any other case £0 1 0

PROXY. See *Letter or Power of Attorney*.

RECEIPT given for, or upon the payment of, money amounting to £2 or upwards £0 0 1

Exemptions.—(1) Receipt given for money deposited in any bank, to be accounted for and expressed to be received of the person to whom the same is to be accounted for. (2) Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment. (3) Receipt given for payment of any Parliamentary taxes or duties, or of money for the use of His Majesty. (4) Receipt given by an officer of a public department of the State for money paid by way of imprest or advance, or in adjustment of an account where he derives no personal benefit therefrom. (5) Receipt given by any agent for money impressed to him on account of the pay of the Army. (6) Receipt given by any officer, seaman, marine or soldier, or his representatives, for or on account of any wages pay or pension, due from the Admiralty or Army Pay Office. (7) Receipt given for any principal money or interest due on an exchange bill. (8) Repealed. (9) Receipt given upon any bill or note of the Bank of England or the Bank of Ireland. (10) Receipt given for the consideration-money for the purchase of any share in any of the Government stocks, or of the Secretary of State in India, or of the Bank of England, or for any dividend paid on any share of the said stocks or funds respectively. (11) Receipt indorsed or written upon any instrument liable to stamp duty, and duly stamped, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest or annuity thereby secured or therein mentioned. (12) Receipt given for any allowance by way of drawback or otherwise upon the exportation of any goods or merchandise from the United Kingdom. (13) Receipt given for the return of any duty of customs upon a certificate of over-entry. (14) Receipt given by an officer of a county court for money received by him from a party to any proceeding in the court. (15) Receipt given by or on behalf of a clerk to justices or a magistrate for money received in respect of a fine.

The duty upon a receipt may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the receipt is given before he delivers it out of his hands.

RECONVEYANCE, RELEASE or RENUNCIATION of any security. See *Mortgage, &c.*

RELEASE or RENUNCIATION of any property, or of any right or interest in any property—

Upon a sale. See *Conveyance on Sale*.

By way of security. See *Mortgage, &c.*

In any other case £0 10 0

RENUNCIATION.—See *Reconveyance and Release*.

Renunciation, Letter of. See *Letter of Allotment*.

REVOCATION of any use or trust of any property by any writing, not being a will £0 10 0

SCRIP CERTIFICATE or SCRIP. See *Letter of Allotment*.

SECURITIES TO BEARER. See *Marketable Security*.

SETTLEMENT. Any instrument, whether voluntary or upon any good or valuable consideration, other than a bona fide pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on lands or other hereditaments or heritable subjects or not, or to be laid out in the purchase of lands or other hereditaments or heritable subjects or not), or any definite and certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever, for every £100 and also any fractional part of £100, of the amount or value of the property settled or agreed to be settled, 5s.

Exemption.—Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment, where duty has been duly paid in respect of the same property upon the settlement creating the power or the grant of representation of any will or testamentary instrument creating the power.

Where any money which may become due or payable upon any policy of insurance, or upon any security not being marketable security, is settled or agreed to be settled, the instrument whereby such settlement is made or agreed to be made is to be charged with ad valorem duty in respect of such money. Where, in the case of a policy of insurance, no provision is made for keeping up the policy, the ad valorem duty is to be charged only on the value of the policy at the date of the instrument; if in any such case the instrument contains a statement of such value, and is stamped in accordance with such statement, it is, so far as regards such policy, to be deemed duly stamped, unless or until it is shown that such statement is untrue, and that the instrument is, in fact, insufficiently stamped.

An instrument chargeable with ad valorem duty as a settlement in respect of any money, stock or security is not to be charged with any further duty by reason of containing provision for the payment or transfer of the money, stock or security, or by reason of containing, where the money, stock or security is in reversion, or is not paid or transferred upon the execution of the instrument, provision for the payment, by the person entitled in possession to the interest or dividends of the money, stock or security, during the continuance of such possession, of any annuity or yearly sum not exceeding interest at the rate of £4 per centum per annum upon the amount or value of the money, stock or security.

Where several instruments are executed for effecting the settlement of the same property, and the ad valorem duty chargeable in respect of the settlement of such property exceeds ten shillings, one only of such instruments is to be charged with the ad valorem duty. Where a settlement is made in pursuance of previous agreement upon which any ad valorem settlement duty exceeding ten shillings has been paid in respect of any property the settlement is not to be charged with any ad valorem duty in respect of the same property. In each of the aforesaid cases the instruments not chargeable with ad valorem duty are to be charged with the duty of ten shillings.

SHARE-WARRANT issued under the provisions of the Companies Act, 1867; and

STOCK CERTIFICATE to bearer.

A duty of an amount equal to three times the amount of the ad valorem stamp duty which would be chargeable on a deed transferring the share or shares or stock specified in the warrant or certificate, if the consideration for the transfer were the nominal value of such share or shares or stock.

The duty on a share-warrant to bearer shall extend to a share-warrant of any company formed or established in the United Kingdom, whether such company be registered under the Companies Acts or not; and also that the duty on stock certificates to bearer shall extend to any instrument to bearer issued by or on behalf of any company or body of persons formed or established in the United Kingdom, and having a like effect as a stock certificate to bearer. See also *Marketable Security*.

SPOILED STAMPS. Stamps which have been spoiled within two years will be allowed on application at the Head Office in London. Spoiled stamps may be sent to WATERLOW BROS. & LAYTON, LIMITED, and they will obtain the allowance.

SURRENDER—Of copyholds. See *Copyhold*. Of any other kind whatsoever, not chargeable with duty as a conveyance on sale or mortgage £0 10 0

TRANSFER. See *Conveyances or Transfer*.

Transfer. Any request or authority to the pursuer or other officer of any MINING COMPANY, conducted on the cost-book system, to enter or register any transfer of any share or part of a share in any mine, or any notice to such pursuer or officer of any such transfer £0 0 6

TRANSFERS of MARKETABLE SECURITIES, &c., not transferable by delivery. See *Marketable Securities*.

VALUATION. See *Appraisement*.

VOTING PAPER. Any instrument for the purpose of voting by any person entitled to vote at any meeting of any body exercising a public trust, or of the shareholders or members or contributors to the funds of any company, society or institution £0 0 1

WARRANT of ATTORNEY to confess and enter up a judgment given as a security for the payment or repayment of money, or for the transfer or retransfer of stock. See *Mortgage, &c.*

Warrant of Attorney of any other kind (except those granted by a building society for transfer of shares in public funds which are exempt) £0 10 0

Warrant for Goods 0 0 3

Exemptions.—(1) Any document given by any inland carrier acknowledging the receipt of goods conveyed by him. (2) A weight-note issued together with a duly stamped warrant, and relating solely to the same goods, wares or merchandise.

Warrant under the sign-manual of His Majesty £0 10 0

GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

(1) Transfers of shares in the Government or Parliamentary stocks or funds. (2) Instruments for the sale, transfer or other disposition, either absolutely or by way of mortgage, or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel. (3) Instruments of apprenticeship, bonds, contracts and agreements entered into in the United Kingdom for or relating to the service in any of

His Majesty's colonies or possessions abroad of any person as an artificer, clerk, domestic servant, handicraftsman, mechanic, gardener, servant in husbandry or labourer. (4) Testaments, testamentary instruments and dispositions mortis causa in Scotland. (5) Bonds given to sheriffs or other persons in Ireland upon the replevy of any goods or chattels, and assignments of such bonds. (6) Commissions granted to officers of militia, yeomanry or volunteers. (7) Instruments made by, to or with the Commissioners, or the First Commissioner of His Majesty's Works and Public Buildings, for any of the purposes of the Act 15 & 16 Vict. c. 28.

ALLOWANCE FOR SPOILED STAMPS.

PROCEDURE FOR OBTAINING ALLOWANCE.

Allowance of Spoiled Stamps obtained by
WATERLOW BROS. & LAYTON, LIMITED.

Subject to such regulations as the Commissioners may think proper to make, and to the production of such evidence by statutory declaration or otherwise, as the Commissioners may require, allowance is to be made by the Commissioners for stamps spoiled in the cases hereinafter mentioned (that is to say)—

- (1) The stamp on any material inadvertently and undesignedly spoiled, obliterated, or by any means rendered unfit for the purpose intended before the material bears the signature of any person or any instrument written thereon is executed by any party :
- (2) Any adhesive stamp which has been inadvertently and undesignedly spoiled or rendered unfit for use and has not in the opinion of the Commissioners been affixed to any material :
- (3) Any adhesive stamp representing a fee capable of being collected by means of such stamp which has been affixed to material provided that a certificate from the proper officer is produced to the effect that the stamp should be allowed :
- (4) The stamp on any bill of exchange signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance :
- (5) The stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands :
- (6) The stamp on any bill of exchange or promissory note which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange, may have been accepted or indorsed, or, being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of the error or omission with the spoiled bill or note :
- (7) The stamp used in any of the following instruments (that is to say)—
 - (a) An instrument executed by any party thereto, but afterwards found to be absolutely void from the beginning :
 - (b) An instrument executed by any party thereto, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended :
 - (c) An instrument executed by any party thereto which has not been made use of for any purpose whatever and which by reason of the inability or refusal of some necessary party to sign the same, or to complete the transaction according to the instrument is incomplete and insufficient for the purpose for which it was intended :
 - (d) An instrument executed by any party thereto, which by reason of the refusal of any person to act under the same, or for want of enrolment or registration within

the time required by law, fails of the intended purpose or becomes void:

- (e) An instrument executed by any party thereto, which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped, or which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped:

Provided as follows:—

- (a) That the application for relief is made within two years after the stamp has been spoiled or become useless or in the case of an executed instrument after the date of the instrument, or, if it is not dated, within two years after the execution thereof by the person by whom it was first or alone executed or within such further time as the Commissioners may prescribe in the case of any instrument sent abroad for execution or when from unavoidable circumstances any instrument for which another has been substituted cannot be produced within the said period;
- (b) That in the case of an executed instrument no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence, and that the instrument is given up to be cancelled;
- (c) That in the case of stamps used for medicines or playing cards, the medicines or cards bearing the stamps are produced to an officer and the stamps are removed therefrom in his presence.

INDEX TO RECENT ACTS RELATING TO STAMP DUTIES.

23 Vict. cap. 15. 3rd April, 1860.

Imposes 6d. duty on Agreements, but makes Agreements to let for a term less than 7 years liable to Lease Duty (above 7 years 6d.).

The Stamp Act, 1870, alters Agreements to let, extending the term to 35 years, and making the duty 6d. over that term if under hand only.

Imposes duty of 1d. on Delivery Orders and Copies of Certificates.

Imposes duty of 3d. on Dock Warrants.

" " 6d. on Mine Cost Book Transfers.

" " 2s. 6d. on Declarations.

Makes Power of Attorney, for a less amount than £20, or than £10 annually, 5s. (instead of 30s.).

Imposes Probate Duty on Personal Estate passing under a general power of appointment.

& 24 Vict. cap. 111. 28th August, 1860.

Alters duty on Awards. Agreements, 6d., may be adhesive.

Imposes 1d. duty on Contract Notes.

Alters duty on Assignment of Lease.

Makes Promissory Notes liable to same scale as Bills, both Inland and Foreign.

24 & 25 Vict. cap. 21. 28th June, 1861.

Foreign Bills, adhesive, 1s. per cent.

Agreements for furnished houses, 2s. 6d.

24 & 25 Vict. cap. 91. 6th August, 1861.

Protests altered.

On appointment of new Trustees, accompanying deeds, 5s. (now 10s.).

Proxy (6d.) may be adhesive.

Bills of Sale (originals duly stamped) to be produced on filing copies, and all such deeds to be stamped before registration.

25 & 26 Vict. cap. 22. 8th June, 1863.

Specialty Debts made liable to Probate Duty.

27 & 28 Vict. cap. 18. 13th May, 1864.

Duty on Fire Insurances reduced from 3s. to 1s. 6d. per cent.

Settlements of Life Policy liable to ad val. Duty.

Duty on certain Powers of Attorney reduced.

27 & 28 Vict. cap. 55. 25th July, 1864.

Bills of Exchange, &c., endorsed abroad, to be deemed Foreign Bills.

Duty on certain Powers of Attorney reduced.

28 & 29 Vict. cap. 96. 5th July, 1865.

Alters duty on Conveyances, Appraisements, Awards.

Conveyancer's Certificate for first three years, half original duty.

Charter-party, 6d., cannot be stamped without penalty after execution.

Transfer of Mortgages, 6d. per cent., &c., &c.

29 & 30 Vict. cap. 64, s. 16. 6th August, 1866.

Exempts Powers of Attorney and Proxies filed in the Probate Court from duty.

30 & 31 Vict. cap. 90. 12th August, 1867.

Transfer of Bonds, 6d. per cent.

31 & 32 Vict. cap. 124. 31st July, 1868.

Foreign and Colonial Bonds, not exceeding £25, 8d.

Building Society Mortgages, not exceeding £500, exempt, s. 11.

If the Society has been incorporated under the 37 & 38 Vict. c. 42, all such mortgages are now liable to duty on any amount.

43 Vict. cap. 14. 24th March, 1880.

Alters scale of Probate Duties.

44 Vict. cap. 12. 3rd June, 1881.

Alters scale of Probate and Administration Duty, and makes certain alterations as to Legacy and Succession Duty.

45 & 46 Vict. cap. 72, ss. 8 to 17. 18th August, 1882.

Assimilation of certain adhesive Stamps for Stamp Duties and Postage Duties, &c.

46 & 47 Vict. cap. 55, sec. 15. 25th August, 1883.

As to duties on Mortgages, &c., and for small amounts.

48 & 49 Vict. cap. 51. 6th August, 1885.

As to duties upon Bonds Payable to Bearer.

50 & 51 Vict. cap. 15. 5th July, 1887.

Increase of duty upon Transfers of Debenture Stock.

51 Vict. cap. 8, part 3. 16th May, 1888.

Creates duty on Capital of Limited Company, and Foreign and Colonial Securities.

And as to Contract Notes, Equitable Mortgages, Transfers and Stamping Regulations.

52 & 53 Vict. cap. 7. 31st May, 1889.

Estate Duty—contracts for sale.

52 & 53 Vict. cap. 42. 26th August, 1889.

As to Contracts for Sales, Policies of Assurance.

53 Vict. cap. 8.

As to Apprenticeship Indentures, Policies of Assurance, &c.

54 & 55 Vict. cap. 39. 21st July, 1891. Consolidation Act.

54 & 55 Vict. cap. 38, 21st July, 1891. Stamp Duties Management.

56 Vict. cap. 7. Customs and Inland Revenue, 12th May, 1893. As to Contract Notes and Marketable Securities.

57 & 58 Vict. cap. 30. Finance Act, 1894. Estate Duty, and modification of previous Acts.

58 & 59 Vict. cap. 16. Finance Act, 1895. Modification of Stamp Duties, &c.

59 & 60 Vict. cap. 28. Finance Act, 1896. Extension of 54 & 55 Vict. cap. 39.

60 & 61 Vict. cap. 24. Finance Act, 1897. Explanation as to bills charged on local rate.

61 & 62 Vict. cap. 10. Finance Act, 1898. Extension of 54 & 55 Vict. cap. 39, ss. 54, 57 and 114.

61 & 62 Vict. cap. 46. Revenue Act, 1898. Amendment of Stamp Duties.

62 & 63 Vict. cap. 9. Finance Act, 1899. Extension of 54 & 55 Vict. cap. 39.

63 Vict. cap. 7. Finance Act, 1900.

1 Edw. 7 cap. 7. Finance Act, 1901.

2 Edw. 7 cap. 7. Finance Act, 1902.

3 Edw. 7 cap. 46. Revenue Act, 1903.

5 Edw. 7 cap. 4. Finance Act, 1905.

6 Edw. 7 cap. 20. Revenue Act, 1906.

7 Edw. 7 cap. 13. Finance Act, 1907.

TABLE OF AD VALOREM DUTIES

Chargeable on Conveyances, Bonds, or Mortgages and Settlements, since 1st January, 1871.

Not exceeding	Conveyances.	Bonds or Mortgages.	Settlements.	Not exceeding	Conveyances.	Bonds or Mortgages.	Settlements.
£	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	£ s. d.	£ s. d.
5	0 0 6			2,350	11 15 0		
10	0 1 0	0 0 3		2,400	12 0 0	3 0 0	6 0 0
15	0 1 6			2,450	12 5 0		
20	0 2 0			2,500	12 10 0	3 2 6	6 5 0
25	0 2 6	0 0 8		2,550	12 15 0		
50	0 5 0	0 1 3		2,600	13 0 0	3 5 0	6 10 0
75	0 7 6			2,650	13 5 0		
100	0 10 0	0 2 6	0 5 0	2,700	13 10 0	3 7 6	6 15 0
125	0 12 6			2,750	13 15 0		
150	0 15 0	0 3 9		2,800	14 0 0	3 10 0	7 0 0
175	0 17 6			2,850	14 5 0		
200	1 0 0	0 5 0	0 10 0	2,900	14 10 0	3 12 6	7 5 0
225	1 2 6			2,950	14 15 0		
250	1 5 0	0 6 3		3,000	15 0 0	3 15 0	7 10 0
275	1 7 6			3,050	15 5 0		
300	1 10 0	0 7 6	0 15 0	3,100	15 10 0	3 17 6	7 15 0
350	1 15 0			3,150	15 15 0		
400	2 0 0	0 10 0	1 0 0	3,200	16 0 0	4 0 0	8 0 0
450	2 5 0			3,250	16 5 0		
500	2 10 0	0 12 6	1 5 0	3,300	16 10 0	4 2 6	8 5 0
550	2 15 0			3,350	16 15 0		
600	3 0 0	0 15 0	1 10 0	3,400	17 0 0	4 5 0	8 10 0
650	3 5 0			3,450	17 5 0		
700	3 10 0	0 17 6	1 15 0	3,500	17 10 0	4 7 6	8 15 0
750	3 15 0			3,550	17 15 0		
800	4 0 0	1 0 0	2 0 0	3,600	18 0 0	4 10 0	9 0 0
850	4 5 0			3,650	18 5 0		
900	4 10 0	1 2 6	2 5 0	3,700	18 10 0	4 12 6	9 5 0
950	4 15 0			3,750	18 15 0		
1,000	5 0 0	1 5 0	2 10 0	3,800	19 0 0	4 15 0	9 10 0
1,050	5 5 0			3,850	19 5 0		
1,100	5 10 0	1 7 6	2 15 0	3,900	19 10 0	4 17 6	9 15 0
1,150	5 15 0			3,950	19 15 0		
1,200	6 0 0	1 10 0	3 0 0	4,000	20 0 0	5 0 0	10 0 0
1,250	6 5 0			4,050	20 5 0		
1,300	6 10 0	1 12 6	3 5 0	4,100	20 10 0	5 2 6	10 5 0
1,350	6 15 0			4,150	20 15 0		
1,400	7 0 0	1 15 0	3 10 0	4,200	21 0 0	5 5 0	10 10 0
1,450	7 5 0			4,250	21 5 0		
1,500	7 10 0	1 17 6	3 15 0	4,300	21 10 0	5 7 6	10 15 0
1,550	7 15 0			4,350	21 15 0		
1,600	8 0 0	2 0 0	4 0 0	4,400	22 0 0	5 10 0	11 0 0
1,650	8 5 0			4,450	22 5 0		
1,700	8 10 0	2 2 6	4 5 0	4,500	22 10 0	5 12 6	11 5 0
1,750	8 15 0			4,550	22 15 0		
1,800	9 0 0	2 5 0	4 10 0	4,600	23 0 0	5 15 0	11 10 0
1,850	9 5 0			4,650	23 5 0		
1,900	9 10 0	2 7 6	4 15 0	4,700	23 10 0	5 17 6	11 15 0
1,950	9 15 0			4,750	23 15 0		
2,000	10 0 0	2 10 0	5 0 0	4,800	24 0 0	6 0 0	12 0 0
2,050	10 5 0			4,850	24 5 0		
2,100	10 10 0	2 12 6	5 5 0	4,900	24 10 0	6 2 6	12 5 0
2,150	10 15 0			4,950	24 15 0		
2,200	11 0 0	2 15 0	5 10 0	5,000	25 0 0	6 5 0	12 10 0
2,250	11 5 0						
2,300	11 10 0	2 17 6	5 15 0				

and 5s. for every ad. £50 or fractional part. and 2s. 6d. for every ad. £100 or fractional part. and 5s. for every additional £100 or frac. part.

TABLE OF OLD STAMP DUTIES.

£ s. d.

BARGAIN and SALE of FREEHOLDS , if enrolled and executed since 10th October, 1808, and made on any other occasion than a Sale or Mortgage	5	0	0
And Progressive Duty for every 1,000 words after the first 1,000	1	5	0
BARGAIN and SALE , or lease for a year for vesting the possession of lands in England and enabling the bargainee to take a release on sale. By 48 Geo. III. c. 149 (from 10th October, 1808):			
Where consideration under £ 50	0	15	0
" " " 150	1	0	0
" " " over 150	1	10	0
Progressive Duty	1	0	0
Bargain and Sale on any other occasion	1	10	0
By 55 Geo. III. c. 184 (from 1st September, 1815):			
Where consideration under £20	0	10	0
Progressive Duty	1	5	0
COVENANT . Any separate Deed of Covenant on a Sale or Mortgage for assignment or release of any right, &c., freedom from indemnity, or for production of deeds, &c., since 11th October, 1850:—			
Where the ad valorem duty does not exceed 10s., a duty equal to such amount.			
Where same does exceed 10s.	0	10	0

As to Conveyance of Equity of Redemption, see 16 & 17 Vict. c. 59, c. 10. Before that Act, in order to charge the mortgage debt with duty, the purchaser must have agreed to pay the debt.

CONVEYANCES and SETTLEMENTS. (See also *Feoffment*.)

Ad Valorem duties first imposed on Conveyances on Sales by the 48 Geo. III. c. 149, 11th October, 1808.

Not under	Under	CONVEYANCES.		SETTLEMENTS.	
		From 11th Oct., 1808, to 31st Aug., 1815.	From 1st Sept., 1815, to 10th Oct., 1850.	From 1st Sept., 1815, to 10th Oct., 1850.	
£	£	£ s. d.	£ s. d.	£ s. d.	
20	20	0 15 0	0 10 0	}	
50	50	0 15 0	1 0 0		
150	150	1 0 0	1 10 0		
300	300	1 10 0	2 0 0		1 15 0
500	500	2 10 0	3 0 0		
750	750	5 0 0	6 0 0	}	
1,000	1,000	7 10 0	9 0 0		
2,000	2,000	10 0 0	12 0 0		2 0 0
3,000	3,000	20 0 0	25 0 0		3 0 0
4,000	4,000	30 0 0	35 0 0		4 0 0
5,000	5,000	40 0 0	45 0 0	}	5 0 0
6,000	6,000	50 0 0	55 0 0		
7,000	7,000	50 0 0	65 0 0		7 0 0
8,000	8,000	50 0 0	75 0 0		
9,000	9,000	75 0 0	85 0 0		9 0 0
10,000	10,000	75 0 0	95 0 0	}	
12,000	12,000	100 0 0	110 0 0		12 0 0
13,500	13,500	100 0 0	110 0 0		
15,000	15,000	100 0 0	130 0 0		15 0 0
20,000	20,000	150 0 0	170 0 0		20 0 0
30,000	30,000	200 0 0	240 0 0	}	
40,000	40,000	300 0 0	350 0 0		
50,000	50,000	400 0 0	450 0 0		
60,000	60,000	} 500 0 0	550 0 0		25 0 0
80,000	80,000		650 0 0		for any duplicate
100,000 and upwards	100,000		800 0 0		the same duty as
Progressive Duty after the first 1,000 words		1 0 0	1 0 0		on the original.
		(except in case of copyholds, when it was 15s.)			

By 13 & 14 Vict. c. 97 (from 11th October, 1850), the scale of Conveyance Duty was as follows:—

Not exceeding	£ s. d.	Not exceeding	£ s. d.
£25	0 2 6	£275	1 7 0
50	0 5 0	300	1 10 0
75	0 7 6	350	1 15 0
100	0 10 0	400	2 0 0
125	0 12 6	450	2 5 6
150	0 15 0	500	2 10 0
175	0 17 6	550	2 15 0
200	1 0 0	600	3 0 0
225	1 2 6	Exceeding 600, then for every £100 or part thereof	0 10 0
250	1 5 0		

By 28 & 29 Vict. c. 96 (1865), the scale of Conveyance Duty was altered to that at present in force.

DEED or LEASE not otherwise charged—

	£	s.	d.
From 6th July, 1801, to 10th October, 1804	1	5	0
„ 11th October, 1804, to 10th October, 1808	1	10	0
„ 11th October, 1808, to 31st August, 1815	1	10	0
„ 1st September, 1815, to 1870	1	15	0

DUPLICATES. Before 53 Geo. III. c. 108, duplicates were charged as originals; but by that Act it was provided that on a sale or mortgage where there were duplicates, the ad valorem, if it exceeded £2, should be charged on one only, and that the others should be charged with the duty to which they might be liable under any more general description. This was superseded by 13 & 14 Vict. c. 97, which provided that where the stamp duty on the original (*exclusive of Progressive Duty*) was less than 5s., the same duty, including the Progressive Duty, should be charged on the duplicate, and where the duty (*exclusive as aforesaid*) exceeded 5s., the duty chargeable on the duplicate should be 5s., and a Progressive Duty of 2s. 6d. for every 1,000 words after the first 1,000.

EXCHANGES. 48 Geo. III. c. 149, purchase-money paid or not

Progressive	£	1	0	0
55 Geo. III. c. 184, if no money or less than £300 paid	1	0	0	
Progressive	1	5	0	

If more than £300 paid for equality then the ad valorem payable on conveyance and Progressive Duty of

FEOFFMENT. Where on a sale freeholds in England were conveyed by a deed of feoffment, with or without letters of attorney to deliver, seizin, or by a deed of bargain and sale enrolled, such deeds, unless accompanied by a lease and release, were liable in addition to ad valorem duties as under:—

Consideration amounting to	Not amounting to	From 11th Oct., 1808,* to 10th Oct., 1815.	From 11th Oct., 1815,† to 10th Oct., 1850.
£	£	£	£
20	20	0 15 0	0 10 0
50	50	0 15 0	0 15 0
150	150	1 0 0	1 0 0
150 and upwards		1 10 0	1 15 0

* 48 Geo. III. c. 149.

† 55 Geo. III. c. 184.

Feoffment not otherwise charged—

	Duty.	Progressive Duty.	Additional duty commencing 11th October, 1808.
	£	£	£
	s.	s.	s.
	d.	d.	d.
From 10th October, 1808, to 10th October, 1815,	1	1	1
48 Geo. III. c. 149	10	0	10
From 11th October, 1815, to 10th October, 1850,	1	1	1
55 Geo. III. c. 184	15	5	15

LEASES. By 44 Geo. III. c. 98 (11th Oct., 1804), lease of lands, &c., for a term not exceeding 21 years, when the full annual value and rent were not more than £10—or lease for lives or years determinable on lives where the fine or consideration was not more than £20, and the rent not more than 40s., for every complete 1,000 words

All other leases were charged with a duty of £1 10s., and similar Progressive Duties of £1 under the head "Deed" (*see above*). 1 0 0

By 48 Geo. III. c. 149 (11th Oct., 1808), lease or tack of lands, &c., for term not exceeding 21 years, at rent of £10 or less and without any fine

Lease for a life or lives, or a term determinable with lives, or for term absolute not exceeding 40 years, in consideration of a fine not exceeding £20—

Where rent not exceeding 40s. 1 0 0

Where rent exceeding £2 1 10 0

Lease not otherwise charged (*see above*) 1 10 0

By 55 Geo. III. c. 184 (1st September, 1815), 13 & 14 Vict. c. 79 (14th August, 1850) and 17 & 18 Vict. c. 83 (9th August, 1854), other duties were charged, for which *see Acts*.

Counterpart or Duplicate of a Lease charged with £1 duty 1 0 0

Of any other lease 1 10 0

In all above cases Progressive Duty for every additional 1,000 words 1 0 0

LETTER of ATTORNEY, from 11th October, 1804, to 10th October, 1850 1 0 0

Progressive duty, 1,000 words 1 0 0

MORTGAGES:—

Sum exceeding	Not exceeding	From 11th Oct., 1804, to 10th Oct., 1808.	From 11th Oct., 1808, to 31st Aug., 1815.	From 1st Sept., 1815, to 10th Oct., 1850.	From 11th Oct., 1850, to 31st Dec., 1870.
£	£	£	£	£	£
		s.	s.	s.	s.
		d.	d.	d.	d.
50	50	1 10 0	0 15 0	1 0 0	0 1 3
100	100	1 10 0	1 0 0	1 10 0	0 3 6
150	150	2 0 0	1 10 0	2 0 0	and according to the present scale.
200	200	2 0 0	2 0 0	2 0 0	
300	300	2 0 0	2 0 0	3 0 0	
500	500	3 0 0	3 0 0	4 0 0	
1,000	1,000	4 0 0	4 0 0	5 0 0	
2,000	2,000	5 0 0	5 0 0	6 0 0	
3,000	3,000	6 0 0	6 0 0	7 0 0	
4,000	4,000	7 0 0	7 0 0	8 0 0	
5,000	5,000	8 0 0	8 0 0	9 0 0	
10,000	10,000	10 0 0	10 0 0	12 0 0	
15,000	15,000	12 0 0	12 0 0	15 0 0	
20,000	20,000	15 0 0	15 0 0	20 0 0	
25,000	25,000	20 0 0	20 0 0	25 0 0	

TRANSFERS of MORTGAGES. Further charges and additional securities—

After 11th October, 1904, liable as original mortgages, except in undermentioned cases—

By 48 Geo. III. and 55 Geo. III. transfer without a further advance, where the person entitled to equity was original mortgagor, or was not a party to transfer, common deed stamp.

Under 48 & 55 Geo. III., deeds of further assurance to the mortgagee or his representatives, common deed stamp, unless further advance, in which case an ad valorem stamp on further advance sufficient.

Ditto, additional securities, made before 11th October, 1850, to a mortgagee or his representatives, required, if the additional security was made by any other person than the original mortgagor, his devise, heir or legatee, the ad valorem on original debt and any fresh advance. If made by the original mortgagor, his heirs, &c., a common deed stamp only, unless further advance, in which case ad valorem on further advance sufficient.

£ s. d.

[illegible]

and to a Progressive Duty of	1 0 0
PROGRESSIVE DUTIES. By 44 Geo. III. c. 98, the Progressive Duty of any deed	
not otherwise charged was	1 0 0

1 0 0

Progressive Duties ceased on January 1st, 1871.

For the full text of the sections of the Act relating to special regulations in connection with the various charges of duty, see Eleventh Edition of the "Stamp Laws," WATERLOW BROS. & LAYTON, p. 24 & 25, Birch Lane, E.C. Just published. Price 2s. 9d. net., post free.

For the full text of the sections of the Act relating to special regulations in connection with the various charges of duty, see Eleventh Edition of the "Stamp Laws," WATERLOW BROS. & LAYTON, LTD., 24 & 25, Birchin Lane, E.C. Just published. Price 2s. 9d. net., post free.

INDEX.

	PAGE
ABORTIVE SALE. See SALE.	
costs payable on	40, 55, 95
ABSTRACT,	
charge for when not included in scale	83, 101
not always necessary	81
perusal of, charge for	83
ABSOLUTE,	
title registration of	107, 118
fees on registration of	120, 126
costs on registration of	120
ACKNOWLEDGMENT OF MARRIED WOMAN,	
fixed fee allowed	50, 95
ACT,	
aim of	21, 85
extent	21, 85
interpretation of terms	21, 85
short title	21, 85
ACT OF PARLIAMENT,	
marginal note in respect of	25
ACTION,	
solicitor restrained from commencing until one month after delivery	12
ACTS. See STATUTES.	
ADDITIONAL REMUNERATION,	
for special exertion	43, 93
ADVOWSON IN GROSS,	
sale of, charged for under scale	21, 38
AGREEMENT,	
solicitor empowered to make, with client	25, 89, 119
to be in writing and signed	26, 28, 89
suing upon	26, 89
objection to by client	26, 89
impeachment of	26, 89
setting aside of	26, 89
judge may order amount of to be reduced	26, 89
to cover future costs, disbursements and interest	26, 89
liability of third persons where solicitor and client have made	26
<i>quantum meruit</i> for work done under	28
damages recoverable on breach of, by client	28
signature to... ..	29, 30

	PAGE
AGREEMENT—continued,	
what constitutes signature	30
when client must waive taxation in writing	26
who to be signed by	28
need not be in writing when	30
fairness and reasonableness of	26, 29
non-professional business... ..	31
part payment in shares	31
must shew all the terms	28
date of, for assignment, &c., governs charges	29
for contractors' work paid for under Schedule 2	83
when writing not necessary	30
AGREEMENTS FOR LEASE,	
scale of charges for	71, 75, 99
when credit must be given for costs of	71
when lease may also be charged for	71
" " not also be charged for	38
when charged as lease	71
ALLOWANCE,	
for time of solicitor and clerks included in scale	41, 93
ALTERATION OF ORDER,	
by whom to be made	23, 88
ALTERNATIVE ALLOWANCE,	
to include negotiations, right to elect	43, 93
ANNUAL RENT,	
scale allowance on	70, 99, 155, 160, 166
APPEAL,	
by leave only	
from order dismissing summons to review taxation	53
APPENDIX,	
The Stamp Duties	198
The Solicitors' Act, 1843	187
" " " 1860	192
" " " 1870	193
ASSIGNMENT. See PRECEDENTS, SALE, SCALE AND TABLES.	
ATTENDANCES,	
charges for, when not included in scale	83, 101
taxing master may increase or diminish allowance on	84, 101
AUCTION. See PRECEDENTS, SCALE, AND TABLES.	
allowance for conducting sale by	53, 96
" " abortive sale by	54, 55, 96
" " sale after abortive sale	54, 96
each lot charged separately	53

AUCTIONEER,

in Liverpool, fixed charges of	17, 41, 60, 96
solicitor may act as	37, 60, 65, 69, 98
charges of, not included in scale	41, 93
fixed charges of, when chargeable as disbursement	60, 98

BANKRUPTCY,

amount of mortgage calculated in assessing scale fee	58
reduction on small estates not applicable	58
proceeds received by estate only available to pay costs	58
of party to conveyance	41

BILLS OF COSTS.. See PRECEDENTS, SCALE AND TABLES.

in detail, objections to	13
when to be sent in before interest allowed	47, 93
sending in, in old form	46, 93

BUILDING AGREEMENT,

how charged for	78
lease under, charges for	77, 99

BUILDING LEASE,

scale charges on	77, 99, 160
what constitutes	73, 99

BUSINESS IN ACTION,

meaning of words	23
-------------------------	----

CANCELLATION

of agreement for remuneration, power of judge to order	26, 89
---	--------

CHANGES,

occurring in course of business not included in scale	41, 93
of solicitors after attempted sale	55

CHARGES. See PRECEDENTS, SCALE AND TABLES.

agents, must be set out in detail	48
objection to statements in detail	13
of solicitor acting for lessor and lessee	74, 99, 155, 160, 166
" " vendor and purchaser	55, 100, 119, 155
" " mortgagor and mortgagee	55, 96, 152
" " purchaser who mortgages and mortgagee	56, 97, 149
may be increased or diminished by taxing master	84, 101
law stationers', included in scale	41, 93

CLIENT,

definition of	21, 43, 43, 85
entitled to drafts and copies	40, 93
relation of country solicitor and London agent not within definition of	22
objections to agreement	26, 27, 89
" " when taken	26, 89
must waive taxation in writing	26

	PAGE
COMMISSION. <i>See</i> AUCTIONEERS' CHARGES, PRECEDENTS, SCALE AND TABLES.	
for conducting sale by auction	50, 51, 60, 95
order may authorize payment by	24, 87
CONDUCTING SALE,	
when remuneration for, falls within scale	41, 60, 65, 98
CONTENTIOUS BUSINESS,	
cost of, not included in scale	41, 93
CONVEYANCE. <i>See</i> PRECEDENTS, SALE, SCALE, AND TABLES.	
carried out by underlease	77
in fee, reserving rent, scale of charges on	77, 99, 160, 166
and mortgage prepared by same solicitor	56, 59, 97, 149
CONVEYANCING AND LAW AND PROPERTY ACT, 1881...	13, 53
COPIES AND DRAFTS,	
the property of clients	40, 93
mortgagee's solicitor not entitled to keep	41
COPYING,	
charges included in scale	41, 93
COSTS. <i>See</i> BILLS OF COSTS CHARGES, PRECEDENTS, SCALE AND TABLES.	
taxation of, to be regulated by order	25, 88
demand for must be made before interest allowed	48, 93
of extracts from record, register or roll, not included in scale	41, 93
security for	47, 93
COUNCIL,	
of Incorporated Law Society, copy of order to be submitted to	23, 87
opinion of, as to registration	42
COUNSEL'S FEES,	
for settling lease	75
not included in scale	41, 93
COUNTERPART,	
must be allowed to lessee... ..	75
COUNTRY SOLICITOR,	
charges must be set out in detail	48
relation of, with London agent not within definition of client	21
COURT OF CHANCERY,	
empowered to order payment of interest on costs	12
DEDUCING TITLES. <i>See</i> PRECEDENTS, SCALE AND TABLES.	
charges for, on sales and mortgages	57, 59, 97
must be done to justify scale	37
what else may be charged besides scale	38
what constitutes	52
DEATH,	
extra work occasioned by, not included in scale	41, 93

	PAGE
DEBENTURE TRUST DEED,	
how paid for	35
DEFINITION,	
of solicitor	22, 85
„ client	22, 48, 85, 193
„ person	22, 85
„ Incorporated Law Society	22, 85
„ Provincial Law Societies or Associations	22, 85
DIRECTORS,	
liability of, on agreement for company	31
DISBURSEMENTS,	
included in scale	41, 93
interest payable on, when	47, 93
agreement to cover	47, 93
auctioneers' charges chargeable as	60, 93
DISCRETION,	
of taxing master, to increase or diminish certain charges	83, 101
DRAFTS,	
difficulties consequent on, belonging to client	40
property in, in client	40, 93
charge for solicitor perusing, on behalf of several parties	55, 97
DRAWING,	
documents charge for when not included in scale	83, 101
abstracts „ „ „ „	83, 101
EASEMENT,	
grant of not covered by scale	36, 52, 95
ELECTION,	
notice of, time to give	43
on whom notice of, to be served	44, 93
right of solicitor to exclude scale	43, 93
„ „ when acting for local authority	47
agreement instead of	45
when notice ineffectual	44, 46
ENGLAND,	
Act applies to	21, 85
order applies only to	21, 85
sale of land not in, unaffected by Act	34
ENGROSSING DOCUMENTS,	
when not included in scale	101
EQUITY OF REDEMPTION,	
charge of purchaser's solicitor calculated upon price of	58, 97

	PAGE
EXERTION,	
special additional remuneration for	42, 93
EXTRA WORK,	
what not included in scale	41, 93
FAIR COPYING,	
charge for, when not included in scale	83, 101
FEES,	
land registry	114, 125
paid to public officers on searches not included in scale	41, 93
FORECLOSURE,	
solicitor mortgages not entitled to profit costs of action	103
FRACTIONS OF,	
£100 on sales and mortgages, how reckoned	56, 97
£5 rent on lease, how reckoned	70, 82, 100
FREEHOLD,	
advowson in gross is	21
FUND,	
interest on costs allowed out of, not presently available for paying costs	48
FURTHER CHARGES,	
not included in scale where title not investigated	35
FUTURE ADVANCES,	
mortgage to secure	35, 92
GENERAL ORDER,	
commencement of	33
provisions of	15
power to make	23, 86
copy to be communicated to Law Society	23, 87
may prescribe principles of remuneration	24, 87
may authorize security for costs and interest on disbursements	25, 87
to be laid before Houses of Parliament	25, 87
disallowance of, on address	25, 87
effect of on taxation	25, 87
retrospective	31, 33
not applicable to registered land	31, 33
GROSS SUM,	
solicitor may agree to accept in settlement of further costs	26, 89
GUARDIAN OF INFANT,	
demand for costs may be made on	47, 93
HIGH COURT,	
alone has jurisdiction as to agreements	32
HOME,	
journeys from, allowance for when not included in scale	83, 101
taxing master may increase or diminish allowance	84, 101

	PAGE
HOTEL EXPENSES,	
not included in scale	41, 98
HOUSES OF PARLIAMENT,	
general order to be laid before	25, 88
may present address for disallowance	25, 88
INCORPORATED LAW SOCIETY,	
definition of	23, 87
copy of order to be sent to Council of	23, 87
observations on order	24
INCUMBRANCE,	
amount of prior, to be calculated in assessing scale fee	57, 97
amount of, deemed part of purchase-money	57, 97
costs of release of, not included in scale fee	57
INFANT,	
costs payable by, demand on	47, 93
INSOLVENCY,	
extra work occasioned by, not included in scale	41, 98
INTEREST,	
power of Court to allow, on disbursements	12, 16
rate of, allowed by order on disbursements and costs	16, 47, 93
when not payable	16, 48, 49, 93
security for	25, 47
INTERPRETATION OF WORDS OF ACT. See DEFINITION...	19, 22, 85
INVESTIGATING TITLE,	
mortgagor's title	59
meaning of	50, 95
on sub-purchase	52
IRELAND,	
Act applies to	21
general order applying to... ..	77, 84
JOURNEYS FROM HOME,	
charges for... ..	83, 101
JUDGE,	
power to order cancellation of agreements	26, 89
LANDS CLAUSES CONSOLIDATION ACT,	
sales under, not covered by scale	46, 50, 62
" " notice of election in sale under	46
LAND REGISTRY,	
the Acts referred to	18
fees payable on registration at	114, 121
solicitor's costs on registration	118, 120
sections of Act relating to costs... ..	107
rules as to costs	117

	PAGE
LAW STATIONERS' CHARGES,	
covered by scale	41, 93
LEASE. See PRECEDENTS, SCALE AND TABLES.	
agreement for, scale allowance on, not chargeable for, in addition	
to lease	74
at a rack rent, scale of charges	70, 73, 99
,, varying rents	77, 100
building scale of charges.	73, 77, 99
for years determinable on lives	81
mining leases not covered by scale	77
negotiations on, how paid for	38, 72
scheduled form of, to building agreement, charges for	74
first registration of	113, 118, 164, 166
LESSOR'S SOLICITOR'S CHARGES	70, 77, 99
not including counterpart	75
LESSOR'S AND LESSEE'S SOLICITOR'S CHARGES,	
when acting for both	78, 100
LESSEE'S SOLICITOR'S CHARGES	70, 99
including counterpart	75
LICENCES,	
not covered by scale... ..	39, 92
LIEN	55
LIQUIDATOR	
interest does not run against	16, 49
to apply as to Schedule 2	48
LIVERPOOL,	
President of Incorporated Law Society nominated to settle order ...	14
auctioneers, fixed charges of	17, 41, 60
LONDON AGENTS,	
relation of, with country solicitor, not within definition of client ...	22
LONG LEASE,	
charges for	73, 77, 99
not defined	77, 81, 99
LOTS,	
sale in separate, how charged for	54, 61, 98
unsold, conditions as to	84
LORD CHANCELLOR,	
one of the persons authorized to make order	14, 23, 86
to send copy order to Law Society	23, 86
to alter or amend order	23, 86
LORD CHIEF JUSTICE,	
one of the persons authorized to make order	14, 23, 86
MARGINAL NOTE,	
in Act of Parliament no part of Act	25, 88

	PAGE
MARRIED WOMAN,	
acknowledgment of	50, 95
MASTER OF THE ROLLS,	
one of the persons authorized to make order	14, 23, 86
MATTERS UNCOMPLETED,	
scale as to	34
MAXIMUM CHARGES	95, 125, 136, 139, 142, 145, 148, 151, 154, 159, 165, 166
MEMORIAL,	
costs of, covered by scale... ..	32, 42, 52
MINIMUM CHARGES,	
on sales, purchases and mortgages	53, 56, 97, 134, 140
conducting sale by auction	54, 60, 96, 98
on leases	70, 99
on premiums for leases	79
on separate lots	53, 96
MINING LEASES,	
excluded from scale	78, 100
MONEY PAYMENT. <i>See</i> PREMIUM.	
MORTGAGE. <i>See</i> PRECEDENTS, SCALE, AND TABLES.	
copies of, solicitor may not keep	40, 93
scale allowance to mortgagee's solicitor for investigating title, &c....	95
to second mortgagee's solicitor	59, 97
for negotiating mortgage	66, 98
to secure future advances	37
to solicitor preparing conveyance and mortgage	56, 97, 119, 149
to solicitor acting for both mortgagor and mortgagee	55, 96, 119, 152
transfer of, excluded from scale, when	35, 59, 92, 97
allowance for	59, 97
what constitutes	35
mortgagee solicitor entitled to negotiating fee	104
" " " profit costs	104
" " " when not	105
NEGOTIATION ON SALE OR MORTGAGE,	
alternate allowance for	54, 69, 96, 98
when allowed for as well as scale	37, 54
solicitor mortgagee can charge	104
NOMINEE,	
lease granted to, of builder, by whom payable	78
OBJECTIONS TO AGREEMENT,	
right of client to take	26, 89
OBSERVATIONS ON ORDER	23
OLD SYSTEM,	
charges under, in what cases applicable	37, 38, 92
how revised by schedule	83
ORDER. <i>See</i> GENERAL ORDER.	

ORDER IN COUNCIL,	
parishes affected by compulsory registration	133
PARENT OF INFANT,	
demand for payment of costs to be made on	47, 93
PARCHMENT,	
charge for, included in scale	41, 93
PARLIAMENT. <i>See</i> HOUSES OF PARLIAMENT.	
PARTY,	
extra work occasioned by change in parties not included in scale ...	41, 93
third, costs of joining in conveyance or mortgage	56, 97
PARTY TO THE TRANSACTION,	
extra work occasioned by bankruptcy of, not included in scale ...	41, 93
" " " " death " " " " ...	41, 93
PAYMENT OF SOLICITORS. <i>See</i> CHARGES, PRECEDENTS, SCALE AND TABLES.	
demand of for costs before interest runs	47, 93
PERCENTAGE,	
order may authorise payment by	24, 87
" PERSON,"	
definition of	21, 49, 85
when personal representative	48
PERUSING DOCUMENTS,	
charges for, when not included in scale	83, 101
PLANS,	
when covered by scale	42
POSSESSORY TITLE,	
costs on registration of	114, 118, 120, 121
fees " "	125
parishes where compulsory	133
POWER,	
for solicitor and client to make agreement	26, 89.
PRECEDENTS OF STATEMENTS OF CHARGES,	
vendor's solicitor	167
purchaser's solicitor	168
vendor's solicitor, on sale of property by auction	169
vendor's solicitor, on attempted sale of property by auction ...	170
mortgagor's solicitor	171
mortgagee's solicitor	172
solicitor for both mortgagor and mortgagee	173
solicitor acting for purchaser who mortgages and mortgagee ...	174
lessor's solicitor	175
lessee's solicitor	176

PRECEDENTS OF STATEMENTS OF CHARGES--continued.		PAGE
vendor's or lessor's solicitors, for conveyance or building lease,		
reserving rents	177	
purchaser's or lessee's solicitor's charges for conveyance or building		
lease, reserving rents	178	
solicitor for both lessor and lessee	179	
vendor's solicitor (old system, as altered by Schedule 2)	180	
purchaser's solicitor " " "	182	
lessor's solicitor " " "	184	
lessee's solicitor " " "	185	
PREMIUM,		
for lease, allowance to solicitor on	79, 100	
when minimum fee allowed	83	
" value cannot be ascertained	79	
PRESENT DEMISE,		
scale charges allowed on agreement, operating as	74	
PRESIDENT OF INCORPORATED LAW SOCIETY,		
one of the persons authorized to make order	14, 23, 86	
order not signed by	17, 24	
PRINCIPLES OF REMUNERATION		
	24, 87	
PROCEEDINGS,		
in any Court, not included in scale	41	
PRODUCTION OF DEEDS		
	83	
PROPERTY,		
in copies and drafts in client	40, 93	
PROVINCIAL LAW SOCIETY,		
president of one of, one of the persons authorized to make		
order	14, 17, 21, 23, 86	
PUBLIC OFFICERS,		
fees paid to, not included in scale	41, 93	
PURCHASE. See PRECEDENTS, SCALE, AND TABLES.		
scale allowance to solicitor on	50, 95	
for negotiation and mortgage, allowance to solicitor completing both	55, 96	
subject to incumbrance, scale allowance on	57, 97	
changes occurring in course of, not covered by scale... ..	41, 93	
stamps on	198	
BACK RENT,		
charges for lease when at	70, 99	
" " not at	77, 99	
RATES,		
mortgage of	52	
RECONVEYANCE,		
of mortgage not included in scale	34, 59, 92	
REGISTRATION OF DEEDS,		
included in scale	34, 42, 52	

	PAGE
REGULATION OF CHARGES,	
principles governing	24, 87
REMUNERATION,	
additional, for special exertion	42, 93
commission or percentage	24, 87
REMUNERATION OF SOLICITORS. See CHARGES, PRECEDENTS,	
SCALE, AND TABLES.	
RENT. See PRECEDENTS, SCALE AND TABLES.	
scale allowance on	99
varying scale allowed on largest amount ..	100
vendor's solicitors, charges on sale, reserving ...	77, 78, 99
REPAIRS,	
charges for lease in consideration of	71, 99
RESTRICTION ON SOLICITORS' ACT, 1870	82, 90
RETROSPECTIVE,	
order is, when	27, 38, 89
RIGHT OF WAY,	
paid for under schedule 2	39
RULES OF LAND REGISTRY,	
as to costs	107, 118, 120
as to fees	114, 121
SALARY,	
agreement may be made for solicitor to be paid by	22, 85
SALE. See PRECEDENTS, SCALE AND TABLES.	
scale allowance to solicitor on	41, 50, 95
" " for negotiating	56, 97
abortive	40, 54, 96
by auction, allowance to solicitor on	53, 96
attempted by auction, allowance to solicitor on	64, 98
effective after abortive sale, allowance on	64, 98
subject to incumbrance, scale allowance on	57, 97
under Lands Clauses Consolidation Act, not included in scale	39, 46, 50, 60, 62
changes occurring in course of, not covered by scale	41, 93
in separate lots, how charged for	54, 96
reserving rent charges payable to vendor's solicitor	77, 78, 99
SCALE. See PRECEDENTS AND TABLES.	
charges allowed to vendor's solicitor, what for	60
" " for conducting sale by auction	37, 60, 65, 98
" " for abortive sale	40, 54, 96
" " for negotiating sale	54, 66, 95
" " for deducing title and completing	50, 95
" " for registering at Land Registry	117, 120, 149, 164, 166

PAGE

SCALE—*continued.*

charges allowed on sale, reserving rent	77, 99, 160
" " to purchaser's solicitor	24, 92
" " for negotiating purchase	46, 54, 87, 91
" " for investigating title and completing	50, 95
" " preparing contract	50
" " to mortgagor's solicitor	
" " for deducing title	50, 55, 95
" " to mortgagee's solicitor	
" " for negotiating loan	50, 95
" " only where all business done	37
" " for perusing title and completing	50, 95
" " to solicitor acting for mortgagor and mortgagee,	55, 96, 152
" " to solicitor acting for purchaser who mortgages, and mortgagee	56, 97, 149
" " to solicitors acting for both vendor and purchaser	55, 79, 96
" " to lessor's solicitor—	
" " for lease at rack rent	70, 99
" " for lease at ground rent	77, 99
" " for conveyance reserving rent	77, 99, 160, 166
" " where premium paid	79, 82, 100
" " to lessee's solicitor—	
" " for lease at a rack rent	78, 100, 155
" " for lease at a ground rent	101, 160, 166
" " to solicitor acting for lessor and lessee	78, 100
allowance does not include disbursements	41, 93
additional remuneration may be allowed for special exertion	42, 93
alternative to include negotiations	69, 98
not applicable to easement	39

SCHEDULE,

costs payable under Schedule 1	28, 60, 87, 98
" " " 2	83, 101, 120, 180-185
of costs payable on registering title absolute	120
" " " " " possessory	121
of fees payable in the Land Registry	125
when applicable	33

SCHEDULED FORM,

of lease in case of building agreements, charges for	78, 82
---	--------

SCOTLAND,

Act does not apply to	17, 85
------------------------------	--------

SEARCHES,

payment for, not included in scale	41, 93
---	--------

	PAGE
SECURITY	
for costs and disbursements may be accepted by solicitor ...	25, 47, 93
SETTLEMENTS,	
costs of, not included in scale ...	35, 95
how charged for ...	35, 83, 101
SIGNATURE,	
what constitutes, to agreement ...	30
SOLICITOR,	
definition of ...	21, 44, 85
election, cases on ...	43
may enter into agreement for costs with client ...	25, 89
" " " " " when cannot elect ...	44
security may be accepted by ...	47, 93
can elect to be paid otherwise than by scale ...	43, 93
acting for third parties, allowance to ...	56, 97
using special exertion may be paid ...	42, 93
statutes relating to ...	12, 187
agreement to pay partly in shares ...	31
change of after attempted sale ...	55
conducting, employment of auctioneer ...	17, 41, 60, 61, 66, 98
SOLICITORS' ACT, 1870,	
not apply to business under Remuneration Act ...	32
SPECIAL CIRCUMSTANCES,	
what constitute to justify taxation ...	33
SPECIAL EXERTION,	
solicitor may be paid for in addition ...	42, 93
must be necessary ...	43
STAMPS	
not included in scale ...	41, 93
table of ...	19, 198
STATIONERS'	
law, charges included in scale ...	41, 93
plan, charges for ...	42
STATUTES,	
4 Henry IV. c. 18 ...	12
3 James I. c. 7 ...	12
6 & 7 Vic. c. 73 (The Solicitors' Act, 1843) ...	12, 187
8 & 9 Vic. c. 18 (Lands Clauses Consolidation Act, 1845) ...	39, 46, 50, 60, 62
23 & 24 Vic. c. 127 (The Solicitors' Act, 1860) ...	12, 192
25 & 26 Vic. c. 53 (The Land Registry Act, 1862) ...	33
25 & 26 Vic. c. 67 (Declaration of Titles Act, 1862) ...	33
33 & 34 Vic. c. 28 (The Solicitors' Act, 1870) ...	12, 15
38 & 39 Vic. c. 87 (Land Transfer Act, 1875) ...	18, 27, 107

STATUTES—continued.		PAGE
44 & 45 Vic. c. 41 (The Conveyancing and Law of Property Act, 1881)		13, 49
44 & 45 Vic. c. 44 (The Solicitors' Remuneration Act, 1881)		15, 29, 94
58 & 59 Vic. c. 25 (Mortgagees' Legal Costs Act, 1895)		18, 103
60 & 61 Vic. c. 65 (Land Transfer Act, 1897)		18, 111
SUB-PURCHASE,		
method of apportioning scale fee		51
when scale fee inapplicable		52
SURVEYOR,		
fees not allowable		68
„ for mining allowable		75
TABLES OF CHARGES,		
vendor's solicitor, on sale by private contract		134
on sale or attempted sale by public auction		137
purchaser's solicitor—on purchase		140
lessor's and lessee's solicitor—on lease at rack rent		155
mortgagor's solicitor—on mortgage		143
mortgagee's solicitor—on mortgage		146
purchaser's solicitor, who prepares both conveyance and mortgage... ..		149
solicitor for both mortgagor and mortgagee		152
vendor's, lessor's, purchaser's or lessee's solicitor for conveyance in fee or building leases, reserving rents		160
first registration of absolute title		164
registration of leases, charges and transfers of registered land		166
TAXATION. See AGREEMENT.		
of costs, to be regulated according to the order		21, 85
charges may be increased or diminished		83, 101
considerations to guide master		24, 84, 101
allowance may be made for special exertion		42, 93
principles of proceeding under third party		45
TENANCY AGREEMENT,		
paid for as lease		74
THIRD PARTIES,		
who are		22
allowance to solicitors representing		56, 75, 97, 99
TIME OF SOLICITOR AND CLERKS		
included in scale		41, 93
TIME FROM DELIVERY OF BILL,		
does not run where agency items not set out in full		48
TITLE. See PRECEDENTS, SCALE AND TABLES.		
deducing on sale or mortgage, scale allowance on		51, 95
investigating on purchase or mortgage, scale allowance		51, 95
absolute—costs and fees for registration of		108, 114, 117, 120, 126
possessory—costs and fees for registration of		114, 118, 120, 121, 125

	PAGE
TRANSFER OF MORTGAGE,	
scale allowance as to	59, 97
how to be charged	59, 97
registering at Land Registry	114, 118, 121, 164
TRAVELLING EXPENSES	
not included in scale allowance	41, 93
TRUST DEED	
to secure debentures, how paid for	35
TRUSTEE,	
demand for payment of costs may be made on	47, 93
UNCOMPLETED MATTERS,	
scale does not apply to	34, 92
UNFAIR OR UNREASONABLE,	
Court must have evidence of as to agreement	22
UNDERLEASE,	
conveyance carried out by means of	81
VALUERS' CHARGES	
not included in scale allowance	37, 92
VARYING RENT,	
scale allowance allowed on largest amount	77, 100
VENDOR AND PURCHASER,	
charges of solicitor acting for both	55
VENDOR'S SOLICITOR'S CHARGES. See PRECEDENT, SCALE AND TABLES.	
WILL,	
scale allowance does not apply to	83, 101
how charged for	83, 101
WINDING UP,	
when interest chargeable on costs in	16, 49
WORDS	
constituting agreement	29
when no agreement	29
YORKSHIRE,	
registration in, covered by scale... ..	34, 42, 52

BILLS OF COSTS.

WATERLOW BROS. & LAYTON, LIMITED, undertake the settling of **BILLS OF COSTS** at the undermentioned Scale of Charges:—

Settling Costs in an Action for Taxation from Papers, payable on the Amount of the Bill as taxed (subject to payment of 4/5ths of the Commission calculated on the amount of the Bill as settled for Taxation on delivery of the settled Bill)	2½ per cent.
Settling Costs for delivery to Client from Papers in an Action	2½ „
Settling Costs for delivery to Client in General Matters where Entries have been made by Solicitor	3 „
Settling Costs for delivery to Client in General Matters when the Entries are worked up entirely at the Solicitor's Office or there is no Draft Bill	5 „

N.B.—When the rate is 5 per cent. it is charged upon profit charges only, and in no case will the above rates be charged in excess of 5 per cent. on the profit charges. Minimum fee, 10s, 6d.

COUNTRY BUSINESS.

Where Bills are settled in the Country, Travelling and other Expenses to an agreed amount are charged in addition to the Commission.

WATERLOW BROS. & LAYTON, LIMITED,

LAW WRITING and ENGROSSING.

A large and competent staff of Clerks are constantly engaged at 24 and 25, Birchin Lane, Cornhill, where Deeds or other Documents of any length are carefully and correctly engrossed or copied with despatch. Special attention is paid to the Assessment of Stamp Duties. Drafts, Briefs, Abstracts, &c., from the country engrossed or copied, and sent by return mail when requested.

Charges for Copying, at per folio of 72 words :—

ENGROSSMENTS in Round-hand	...	...	...	...	s.	d.
FAIR COPIES	...	...	...	...	0	2
ATTESTED COPIES, WILLS, Parliamentary Briefs and	...	...	...	...	0	1½
Minutes of Evidence	...	...	...	...	0	2
Abstracting Deeds, and Draft and fair copy	...	...	...	...	0	6

Clerks for temporary assistance sent out by the day or hour.

LAW LITHOGRAPHY.

Briefs, Abstracts, Minutes of Evidence, Reports, and Other Legal Documents.

ABSTRACTS, copied Briefwise, 5 to 8 folios per sheet, on Superfine Paper :—

8 Copies	...	6d. per sheet.
12 "	...	4½d. "
20 "	...	3½d. "
30 "	...	3d. "
50 "	...	2d. "
100 "	...	1½d. "

Per 100, after the first 100, 10s. 6d.

DRAFTS, 4 to 5 folios per page, on

Superfine Laid Copy :—

10 Copies	...	4d. per page.
20 "	...	2½d. "
50 "	...	1½d. "

100 Copies, 7s. 6d.

Per 100, after the first 100, 6s. 6d.

DEEDS, LAW LETTERS and FORMS
LITHOGRAPHED at reasonable prices.

Where preferred, the charge will be made by the folio, in proportion to the above scale.

The above prices are intended as a guide to the ordinary description of Law Lithography, but special estimates will be given where a greater number of copies are required, as in cases of Freehold Land Societies, Building Societies, &c.

TYPE-WRITING and TYPE-WRITTEN LITHOGRAPHY.

WATERLOW BROS. & LAYTON, LIMITED, have a special Department for the execution of Legal and General Type-writing, fully equipped with an efficient staff of operators, specially qualified for Solicitors' and Architects' work, and thoroughly acquainted with their technicalities and requirements.

Reports, Circulars and all tabulated matter can be Type-written expeditiously and cheaply.

Briefs, Abstracts and all other legal Documents of any length or character, Specifications, Quantities, &c., Type-written in proper form, and when necessary despatched by return of post.

The charge for Type-written documents is the same as for hand-written copies, viz., 1½d. per folio for single copies, and where several copies are required the charge is on the following scale :—

7 copies charged as 5	11 copies charged as 7	16 copies charged as 9
9 " " 6	14 " " 8	20 " " 10

Carbon Duplicates, 1d. per folio.

Authors' Manuscript (over 10,000 words) per 1,000 words, 1s. 3d.

24 and 25, BIRCHIN LANE, LONDON, E.C.

WATERLOW BROS. & LAYTON, LIMITED,

KAIN'S SYSTEM OF SOLICITORS' BOOK-KEEPING.

LIST OF COPYRIGHT ACCOUNT BOOKS.

CASH ACCOUNTS.

BOUND ROUGH CALF.

	1st Quality.			2nd Quality.		
	£	s.	d.	£	s.	d.
PRINCIPAL BOOKS are three, viz., CASH JOURNAL (No. 2), LEDGER (No. 6), and EXPENSES OR PETTY CASH BOOK (No. 5 or 5a).						
SUBSIDIARY, viz., PRIVATE LEDGER (No. 4).						
CASH JOURNAL: Triple Column System (No. 2). One of the objects of this Book is to separate Clients' money from the Office money; it shows on the face of it four results, viz.:— <i>Cash Balance, Profits, Book Debts and Bank Balance</i> ; size 13 in. by 8 (foolscap size), 4 quires best cream laid, printed heading, lettered						
	1	11	6	0	19	6
For full explanation of the necessary entries in this Book, see Kain's Explanatory Treatise, 12th Edition.						
The same CASH JOURNAL, but with 6 quires instead of 4, is published, price						
	1	17	6	—		
This Book is also published without Bank Columns and styled No. 1 CASH JOURNAL, and also a No. 3 CASH JOURNAL, without Bank Columns, and adapted to a firm where two cashiers are employed, but the No. 2 is the Book recommended by Kain, Brown & Co.						
No. 4 is a PRIVATE LEDGER (a subsidiary of the Ledger), to contain <i>Capital Account, Drawing Account, Balance Account, Investments and all other Private Accounts</i> ; 13 in. by 8 (uniform with Cash Journal), 4 quires best cream laid, type paged, printed heading, lettered; fully explained in Kain's Treatise, 12th Edition						
	1	11	6	0	18	6
Also with patent lock and 2 keys, 6s. extra.						
No. 5 is an EXPENSES BOOK (a subsidiary of the Cash Journal), to relieve it of the small disbursements which it dissects into amounts—"Chargeable to Clients," and "Office Expenses," 13 in. by 4½, best cream laid, printed heading, lettered; see 12th Edition Kain's Treatise						
	0	18	6	0	14	0
No. 5a. Similar Book (foolscap size)						
	1	1	0	0	15	0
No. 6 is a LEDGER, to contain Dr. and Cr. Accounts with Clients, 13 in. by 8 (uniform with Cash Journal and Private Ledger), 6 quires best cream laid, type paged, indexed, lettered; see 12th Edition Kain's Treatise						
	1	5	0	0	19	6
This Book is also published containing 8 instead of 6 quires						
	1	11	6	—		
The above Books can also be specially made to order in any size and form required.						

24 and 25, BIRCHIN LANE, LONDON, E.C.

WATERLOW BROS. & LAYTON, LIMITED,

KAIN'S SYSTEM OF SOLICITORS' BOOK-KEEPING COSTS.

BOUND RED-GRAINED BASIL.

PRINCIPAL BOOKS are three, viz., CLERKS' DAY BOOK,
PRINCIPALS' DAY BOOK, and DRAFT COSTS
BOOK.

SUBSIDIARY, one, viz., COSTS INDEX.

Best Quality. 2nd Quality.
£ s. d. £ s. d.

No. 7 is a CLERKS' DAY BOOK, includes <i>Call Book</i> , 16 in. by 7, 4 quires best cream laid, lettered; see 12th edition	0	17	6	—
No. 8 is a PRINCIPALS' DAY BOOK, same size; see 12th edition	0	18	6	—
No. 9 is a DRAFT COSTS BOOK (foolscap size), 8 quires best cream laid, lettered; see 12th edition	1	8	6	—
No. 9a. PERFORATED DRAFT COSTS BOOK (medium quarto size), 500 leaves with index, quarter bound, specially ruled with double money columns, for Disbursements and Charges or for Agency Costs; see 12th edition Kain's Treatise	0	9	6	0 8 0
No. 9b. PERFORATED DRAFT COSTS BOOK (foolscap size), 500 leaves, with index	0	12	6	0 11 0
No. 10 is a COSTS INDEX to contain an index to all the Bills of Costs Books, showing all Bills delivered, &c., 13 in. by 8 in., 4 quires best cream laid, printed heading, lettered; see 12th edition	1	11	6	—
No. 10a. NEW COSTS INDEX	1	5	0	—
No. 17 is a DEED BOOK	1	11	6	—
NEW COUNTY COURT LEDGER, 4 quires	1	10	0	—

RENT ACCOUNTS.

Illustrated in Appendix to each system.

BOUND GREEN VELLUM.

No. 11 is a RENT-COLLECTING BOOK, foolscap size, 4 quires best cream laid, printed heading, lettered	1	7	6	—
No. 12 is a RENT CASH BOOK, same size, 5 quires, printed heading, lettered	1	10	0	—
No. 13 is a RENT ROLL and RENTAL combined in one book, same size, 6 quires, printed heading, lettered	1	17	6	—

Special Books of any of these patterns of larger sizes or different bindings made to order.

Each of the above Books is known by its distinguishing number.

For illustrations and full explanation of this now almost universally adopted system of Solicitors' Book-keeping by Double Entry; see

"KAIN'S TRIPLE COLUMN SYSTEM"—in Cloth, Price 3s.

24 and 25, BIRCHIN LANE, LONDON, E.C.

WATERLOW BROS. & LAYTON, LIMITED.

LAW BOOKS AND DIARIES.

THE BILLS OF SALE ACTS, with Notes on the Latest Decisions, Rules of Court, Forms, Precedents and Cases, and an Epitome of the Law, with the Statutes, &c., relating to Interpleader. By HERBERT REED, K.C. *Twelfth Edition. Price 7s. 6d. Cash with order 6s.; Postage 6d.*

A CONCISE AND PRACTICAL MANUAL TO THE COMPANIES ACTS. By W. A. WATERLOW. *Thirteenth Edition. (In Preparation.)*

CONVEYANCING COSTS under the Solicitors' Remuneration Act, and the General Order made in pursuance thereof. By J. F. C. BENNETT, Solicitor of the Supreme Court. *Tenth Edition. Price 4s. 6d. net. Post Free.*

THE DEEDS OF ARRANGEMENT ACT, 1887, with RULES, FORMS and ORDER AS TO FEES, and Precedents of Assignments, Composition Deeds, &c., and Appendix containing the BANKRUPTCY (DISCHARGE AND CLOSURE) ACT, 1887, with Rules, Fees, &c., and Notes on the Act to 1895. By WALTER PERKS, Solicitor. *Second Edition, Revised and Enlarged. Price 5s. Cash with order 4s.; Postage 3d.*

ESTATE DUTY, as imposed by the Finance Act, 1894, and Amended by Subsequent Legislation, with Notes. By E. J. EADES, Manager in the Estate Duty Department of Messrs. Waterlow Bros. & Layton, Limited. *Third Edition. Price 2s. 9d. net. Post Free.*

INCOME TAX TABLES, on Amounts from 1s. to £100,000. *Price 2s. net. Post Free.*

MODELS OF BILLS OF COSTS. Revised and Corrected by J. F. C. BENNETT, Solicitor of the Supreme Court. *Fourth Edition. Price 10s. 6d. net; Postage 6d.*

A COMMENTARY ON THE LAW RELATING TO MONEY-LENDERS AND THE MONEY-LENDERS ACT, 1900. Fully Annotated by Sections. By HAYTHORNE REED, M.A., of the Inner Temple, Barrister-at-Law. *Price 3s. 6d. Cash with order 2s. 10d.; Postage 2d.*

THE PRACTITIONER'S GUIDE TO THE DUTIES OF EXECUTORS AND ADMINISTRATORS, from Death to Distribution. By J. F. C. BENNETT, Solicitor of the Supreme Court, and E. J. EADES. *Third Edition. Price 15s. net. Post Free.*

THE STAMP LAWS, as charged by THE STAMP ACT, 1891, and amended by subsequent legislation. Crown 8vo, boards. *Eleventh Edition. Price 2s. 9d. net. Post Free.*

24 and 25, BIRCHIN LANE, LONDON, E.C.

WATERLOW BROS. & LAYTON, LIMITED.

LAW BOOKS AND DIARIES—continued.

THE TRADE MARKS ACT, 1905, and Rules under the Act; together with an Epitome of the Law as affected by the Act. By LEONARD MOSSOP, B.A., B.C.L. (Oxon.), of Lincoln's Inn, Barrister-at-Law. Demy 8vo. Price 6s. net. Post Free.

ARCHITECTS' AND SURVEYORS' DIARY, DIRECTORY, AND PRICE BOOK, containing "Prices Current," Lists of Members of the Royal Institute of British Architects, Surveyors' Institution, Institution of Civil Engineers, Auctioneers' Institute, &c. Price 3s. 6d. and 6s. net, according to Binding and Diary Space. Annually in November

LEGAL DIARY AND ALMANAC, containing List of Stamp Duties corrected to date; and of Published Law Reports; Index to the Public General Statutes; Digest of Acts of last Session; list of Barristers, and of London and Country Solicitors, Irish and Scotch Solicitors, Banks, &c., &c. Price 3s. 6d., 5s., 6s. and 8s. 6d. net, according to Binding and Diary Space. Annually in October.

LEGAL POCKET BOOK AND CALENDAR, containing a Handy Diary, with useful Tables, and Papers on the Preparation of Documents for the Public Offices. Price 2s. 6d. Annually in November.

THE COMMERCIAL DIARY, containing Calendar for the Year, Postal Regulations, Stamp Duties and Regulations as to Stamping, Directory to Public Offices, &c., &c. Demy 8vo, in stiffened cover, 3 days on a page 1s.; 2 days on a page 1s. 6d. Annually in November.

DESK DIARY. Royal 8vo, to hang up. One week on a Leaf. 1s. each.

FOLIO SCRIBBLING DIARIES, interleaved blotting; strong paper covers. ONE SHILLING, EIGHTEENPENCE and THREE SHILLINGS, according to binding and diary space. Above can be had ruled faint only or cash.

DATE BLOCK CALENDARS ("Shakspeare," "Dickens," &c.). 1s. each.

THE CALENDAR DESK PAD. The Diary shows a week at each opening. CALENDAR PADS, 1s. 6d. each. CALENDAR DESKS, 2s. 6d. each.

24 and 25, BIRCHIN LANE, LONDON, E.C.

t.
3

6
r
ir
lr

d
es
es
si

ful
ces

ions
by
s.

On
liary

DAR

